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Gazette des premières nations

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FOREWORD

FIRST NATIONS GAZETTE

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

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

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

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

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

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

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

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

Format

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

Citation of Laws, By-laws, and Codes

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

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PRÉFACE

GAZETTE DES PREMIÈRES NATIONS

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

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

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

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

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

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

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

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

Format

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

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

Renvois aux lois, règlements administratifs et codes

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

Stipulation d'exonération de garanties et limitation de responsabilité

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

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Sample Standards, Procedures, and Laws under the *First Nations Fiscal Management Act (FMA)*

Normes, procédures et lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)*

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

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

STANDARDS FOR FIRST NATION
ACCOMMODATION OPERATOR BUSINESS ACTIVITY TAX LAWS, 2017

PART I
PREAMBLE

WHEREAS:

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

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

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

PART II
PURPOSE

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

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

PART III
AUTHORITY AND PUBLICATION

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

PART IV
APPLICATION

These Standards apply to business activity tax laws that provide for a tax on business operators providing accommodation on reserves.

PART V
DEFINITIONS

In these Standards:

"accommodation" includes lodging in hotels, motels and resorts, and in other lodging establishments that are included in a First Nation's Law;

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

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

"business operator" means a person, other than a tourism agent, who sells, provides or offers to sell accommodation on a reserve;

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

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

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

"gross revenues" means the total revenues derived from the sale of accommodation;

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

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

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

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

"reporting period" means a time period respecting which a business activity tax will be levied and collected;

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

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

"tax return" means a return completed and filed by a business operator in respect of business activity taxes owing under a Law;

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

"tourism agent" means a person who

(a) purchases accommodation from a business operator, and

(b) for payment, makes all or any part of that accommodation available for use by one or more persons as part of a tourism service.

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

PART VI

STANDARDS

1. Administration and Enforcement of Law

The Law must provide for

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

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

to oversee the administration and enforcement of the Law.

2. Tax Liability

2.1 The Law must provide that it applies to all business operators.

2.2 The Law must levy a business activity tax on the business operator's use and occupation of the reserve for the provision of accommodation.

2.3 The Law must provide that the business activity tax is payable by the business operator.

3. Determination of Gross Revenues

3.1 The Law must set out how gross revenues are determined for the purposes of the business activity tax.

3.2 The Law must include in the determination of gross revenues all revenues from the sale of accommodation.

3.3 The Law must set out the types of accommodation included in the Law, which must include lodging in hotels, motels and resorts, and may include lodging in other establishments such as cabins, condominiums, hostels, boarding or rooming houses, bed and breakfast establishments, mobile homes, trailers and vacation homes, provided that none of the following shall be included:

(a) lodging that is occupied continuously by the same individual for a period of twenty-eight (28) days or more;

(b) lodging for which the charge is thirty dollars ($30) or less per day, or two hundred and ten ($210) or less per week; and

(c) lodging that is provided by a person who offers fewer than four (4) units of accommodation.

4. Exemptions

4.1 The Law must not exempt any business operator from the business activity tax, except as provided in subsection 4.2.

4.2 The Law may provide for an exemption from the business activity tax where the business operator is the First Nation or a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation.

5. Tax Rate

5.1 Subject to subsection 5.2, the Law must establish a rate of business activity tax that is not more than

(a) the maximum percentage rate set from to time to time by the province of British Columbia as the municipal and regional district tax on the purchase price of accommodation, for First Nations located in that province;

(b) the percentage rate set from to time to time by the province of Alberta as a tourism levy on the purchase price of accommodation, for First Nations located in that province;

(c) the maximum percentage rate set from to time to time by the province of Quebec as a hotel tax on the purchase price of accommodation units, for First Nations located in that province;

(d) the maximum percentage rate set from time to time by the province of Nova Scotia as a marketing levy on the purchase price of accommodation, for First Nations located in that province; or

(e) five percent (5%) for First Nations located in provinces not referenced in paragraphs (a) through (d).

5.2 Where a First Nation is located in a province referenced in any of paragraphs 5.1(a) through (d), the First Nation may, after the first year that the business activity tax is levied, amend the Law to increase the rate of business activity tax to not more than five percent (5%).

6. Tax Levy

6.1 The Law must provide for the business activity tax to be collected at least once in each year, and may

(a) establish one (1) or more reporting periods to apply in each year, or

(b) enable the tax administrator to establish one (1) or more reporting periods to apply in each year,

provided that each reporting period is at least three (3) consecutive months.

6.2 The Law must provide that the business activity tax is calculated by multiplying the rate of tax by the business operator's gross revenues during the reporting period.

7. Tax Return, Payment and Reassessment

7.1 The Law must require the business operator to, in respect of each reporting period,

(a) complete and deliver a tax return to the First Nation, and

(b) pay in full all taxes owing to the First Nation,

by a date or dates set out in the Law.

7.2 The Law must require a tax return to contain at least the following information:

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

(b) the business operator's gross revenues during the reporting period; and

(c) the total taxes payable by the business operator for the reporting period.

7.3 The Law must require the tax return to be certified as complete and correct by the business operator or, where the business operator is a corporation, by an individual with personal knowledge of the matters certified and actual authority to certify the tax return on behalf of the business operator.

7.4 The Law must set out where tax payments must be made, the manner of payment, and the dates when tax returns and payments are due.

7.5 The Law must provide procedures for the tax administrator to make tax reassessments and deliver a notice of tax reassessment in respect of the business activity tax where

(a) the tax administrator determines there has been an error or omission in a tax return;

(b) the tax administrator determines that a business operator has not paid the correct amount of tax; or

(c) a business operator has not delivered a tax return in respect of the reporting period.

8. Tax Refunds

8.1 The Law must set out procedures for providing refunds to a business operator and the circumstances under which refunds will be given.

8.2 The Law must include at least the following provisions:

(a) a refund of excess taxes paid where the tax administrator determines that the business operator made an overpayment of taxes in respect of a reporting period; and

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

8.3 Despite subsection 8.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of business activity taxes that are due or accruing due by the business operator to the First Nation, provided the First Nation gives notice to the business operator.

9. Complaints to Tax Administrator

The Law must provide for a complaints process that allows a business operator to make a complaint to the First Nation respecting an alleged error or omission in a notice of tax reassessment delivered by the tax administrator.

10. Records and Receipts

10.1 The Law must require the tax administrator to keep records of

(a) all business activity taxes levied under the Law;

(b) all tax returns received under the Law;

(c) all tax payments made and receipts issued in respect of each business operator;

(d) all refunds paid under the Law; and

(e) all enforcement proceedings taken under the Law.

10.2 The Law must require the tax administrator to issue a receipt to a business operator for each payment made under the Law.

11. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid taxes, the Law must set out the date on which, or the time period after which, the penalty will be imposed if taxes are not paid.

12. Confidentiality

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

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

(b) in proceedings before a court of law;

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

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

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

PART VII
COMING INTO FORCE

These Standards are established and in effect as of March 22, 2017.

PART VIII
ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

NORMES RELATIVES AUX LOIS SUR LA TAXE SUR LES ACTIVITÉS COMMERCIALES DES PREMIÈRES NATIONS APPLICABLE AUX EXPLOITANTS D'ÉTABLISSEMENTS D'HÉBERGEMENT (2017)

PARTIE I
PRÉAMBULE

Attendu :

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

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

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

PARTIE II
OBJET

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

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

PARTIE III
AUTORISATION ET PUBLICATION

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

PARTIE IV
APPLICATION

Les présentes normes s'appliquent aux textes législatifs relatifs à la taxe sur les activités commerciales qui prévoient l'imposition d'une taxe aux exploitants qui offrent de l'hébergement dans les réserves.

PARTIE V
DÉFINITIONS

1

Les définitions qui suivent s'appliquent aux présentes normes.

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

« agent de tourisme » Personne qui, à la fois :

a) achète de l'hébergement auprès d'un exploitant;

b) moyennant paiement, met tout ou partie de cet hébergement à la disposition d'une ou de plusieurs personnes dans le cadre d'un service touristique.

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

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

« déclaration de taxe » Déclaration remplie et produite par l'exploitant relativement à la taxe sur les activités commerciales exigible aux termes du texte législatif.

« exploitant » Personne, autre qu'un agent de tourisme, qui vend, fournit ou offre de vendre de l'hébergement dans une réserve.

« hébergement » S'entend notamment de l'hébergement dans des hôtels, motels et centres de villégiature ou d'autres établissements d'hébergement visés par le texte législatif d'une première nation.

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

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

« période de rapport » Période pour laquelle la taxe sur les activités commerciales est prélevée et perçue.

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

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

« province » La province dans laquelle est située la réserve.

« recettes brutes » Les recettes totales tirées de la vente d'hébergement.

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

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

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

« texte législatif sur l'imposition foncière » Texte législatif concernant l'impôt sur les intérêts fonciers qui est édicté par une première nation en vertu de l'alinéa 5(1)a) de la Loi.

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

PARTIE VI

NORMES

1. Application du texte législatif

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

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

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

2. Assujettissement à la taxe

2.1 Le texte législatif doit prévoir qu'il s'applique à tous les exploitants.

2.2 Le texte législatif doit prévoir l'imposition d'une taxe sur les activités commerciales relativement à l'utilisation et à l'occupation de la réserve par l'exploitant pour la fourniture d'hébergement.

2.3 Le texte législatif doit prévoir que la taxe sur les activités commerciales est payable par l'exploitant.

3. Calcul des recettes brutes

3.1 Le texte législatif doit établir la façon de calculer les recettes brutes aux fins de la taxe sur les activités commerciales.

3.2 Le texte législatif doit inclure dans le calcul des recettes brutes l'ensemble des recettes tirées de la vente d'hébergement.

3.3 Le texte législatif doit énumérer les types d'hébergement qu'il vise, ce qui comprend obligatoirement l'hébergement dans des hôtels, motels et centres de villégiature et peut inclure l'hébergement dans d'autres établissements tels des chalets, condominiums, auberges, maisons de pension ou de chambres, gîtes touristiques, maisons mobiles, roulottes et résidences de vacances, pourvu qu'en soient exclus :

a) toute unité d'hébergement occupée par le même individu de façon continue durant une période de vingt-huit (28) jours ou plus;

b) l'hébergement dont le prix est d'au plus trente dollars (30 $) par jour ou d'au plus deux cent dix dollars (210 $) par semaine;

c) l'hébergement fourni par une personne qui offre moins de quatre (4) unités d'hébergement.

4. Exemptions

4.1 Sauf dans le cas prévu au paragraphe 4.2, le texte législatif ne peut exempter aucun exploitant de la taxe sur les activités commerciales.

4.2 Le texte législatif peut exempter l'exploitant de la taxe sur les activités commerciales s'il s'agit de la première nation ou d'une personne morale dont au moins la majorité des actions sont détenues en fiducie pour le compte de la première nation ou de tous les membres de celle-ci.

5. Taux de taxe

5.1 Sous réserve du paragraphe 5.2, le texte législatif doit fixer le taux de la taxe sur les activités commerciales, qui ne peut dépasser :

a) le taux de pourcentage maximum établi par la province de la Colombie-Britannique pour la taxe municipale et de district régional imposée sur le prix d'achat de l'hébergement, dans le cas des premières nations situées dans cette province;

b) le taux de pourcentage établi par la province d'Alberta pour la taxe touristique imposée sur le prix d'achat de l'hébergement, dans le cas des premières nations situées dans cette province;

c) le taux de pourcentage maximum établi par la province de Québec pour la taxe hôtelière imposée sur le prix d'achat des unités d'hébergement, dans le cas des premières nations situées dans cette province;

d) le taux de pourcentage maximum établi par la province de la Nouvelle-Écosse pour la taxe à la commercialisation imposée sur le prix d'achat de l'hébergement, dans le cas des premières nations situées dans cette province;

e) cinq pour cent (5 %), dans le cas des premières nations situées dans une province non mentionnée aux alinéas a) à d).

5.2 Lorsque la première nation est située dans une province mentionnée à l'un des alinéas 5.1a) à d), elle peut, après la première année de prélèvement de la taxe sur les activités commerciales, modifier le texte législatif afin d'augmenter le taux de la taxe à au plus cinq pour cent (5 %).

6. Prélèvement de la taxe

6.1 Le texte législatif doit prévoir que la taxe sur les activités commerciales doit être prélevée au moins une fois par année et il peut :

a) soit établir une (1) ou plusieurs périodes de rapport applicables à chaque année,

b) soit permettre à l'administrateur fiscal d'établir une (1) ou plusieurs périodes de rapport applicables à chaque année,

pourvu que chaque période de rapport compte au moins trois (3) mois consécutifs.

6.2 Le texte législatif doit prévoir que la taxe sur les activités commerciales se calcule par multiplication du taux de taxe par les recettes brutes de l'exploitant pour la période de rapport.

7. Déclaration de taxe, paiement et nouvelle cotisation

7.1 Le texte législatif doit obliger l'exploitant, pour chaque période de rapport, au plus tard à la date ou aux dates qui y sont précisées :

a) d'une part, de remplir une déclaration de taxe et de la remettre à la première nation;

b) d'autre part, de payer la totalité des taxes qu'il doit à la première nation.

7.2 Le texte législatif doit exiger que la déclaration de taxe contienne au moins les renseignements suivants :

a) les nom et adresse de l'exploitant;

b) le montant des recettes brutes de l'exploitant pour la période de rapport;

c) le montant total de taxes à payer par l'exploitant pour la période de rapport.

7.3 Le texte législatif doit exiger que la déclaration de taxe soit certifiée complète et exacte par

l'exploitant, ou s'il s'agit d'une personne morale, par un individu qui est personnellement au courant des questions certifiées et est autorisé à certifier la déclaration de taxe au nom de l'exploitant.

7.4 Le texte législatif doit préciser l'endroit où le paiement de taxe doit être fait, le mode de paiement à utiliser ainsi que la date d'échéance des déclarations de taxe et des paiements.

7.5 Le texte législatif doit prévoir les procédures à suivre par l'administrateur fiscal pour établir les cotisations de taxe et délivrer un avis de nouvelle cotisation à l'égard de la taxe sur les activités commerciales lorsque, selon le cas :

a) il détermine qu'il y a eu une erreur ou une omission dans une déclaration de taxe;

b) il détermine qu'un exploitant n'a pas payé le bon montant de taxe;

c) un exploitant n'a pas remis sa déclaration de taxe pour une période de rapport.

8. Remboursement de taxes

8.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes à accorder aux exploitants et préciser les circonstances dans lesquelles un remboursement est accordé.

8.2 Le texte législatif doit comporter au moins les dispositions suivantes :

a) le remboursement du trop-payé de taxes lorsque l'administrateur fiscal établit que l'exploitant a payé un montant trop élevé de taxes pour une période de rapport;

b) le paiement d'intérêts sur les remboursements, à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

8.3 Malgré le paragraphe 8.2, le texte législatif peut prévoir que le remboursement des taxes payées en trop sera appliqué comme crédit à valoir sur les taxes sur les activités commerciales qui sont dues par l'exploitant à la première nation ou qui le deviendront, pourvu que celle-ci en donne avis à l'exploitant.

9. Plaintes à l'administrateur fiscal

Le texte législatif doit prévoir une procédure de plainte qui permet à l'exploitant de présenter une plainte à la première nation au sujet d'une prétendue erreur ou omission dans un avis de nouvelle cotisation délivré par l'administrateur fiscal.

10. Dossiers et reçus

10.1 Le texte législatif doit exiger que l'administrateur fiscal tienne des dossiers de ce qui suit :

a) toutes les taxes sur les activités commerciales prélevées en vertu du texte législatif;

b) toutes les déclarations de taxe reçues aux termes du texte législatif;

c) tous les paiements de taxes effectués par chaque exploitant et les reçus délivrés à chaque exploitant;

d) tous les remboursements versés en vertu du texte législatif;

e) toutes les mesures d'exécution prises en vertu du texte législatif.

10.2 Le texte législatif doit exiger que l'administrateur fiscal délivre un reçu à l'exploitant pour chaque paiement effectué sous son régime.

11. Pénalités

Lorsque le texte législatif prévoit l'imposition d'une pénalité sur les taxes impayées, il doit préciser la date à laquelle ou le délai au-delà duquel la pénalité sera imposée si les taxes demeurent en souffrance.

12. Confidentialité

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

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

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

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

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

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

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 mars 2017.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

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

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

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_____ FIRST NATION

PROPERTY TRANSFER TAX LAW, 20__

(BRITISH COLUMBIA)

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WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the transfer of those interests; and

C. The Council of the _____ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

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1. This Law may be cited as the _____ *First Nation Property Transfer Tax Law, 20___* .

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"correcting transfer" means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

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

"expenditure law" means a law enacted under paragraph 5(1)(b) of the Act;

"fair market value" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;

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

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

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"lease" includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

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"member" means a member of the First Nation;

"Notice of Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

"original transfer" means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in land was registered;

"permanent resident of Canada" means a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada);

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

"principal residence",

(a) for the purposes of section 12, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as his or her home,

(ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,

(iii) on which all of the improvements are residential improvements, and

(iv) that is not larger than a half (0.5) hectare, and

(b) for the purposes of sections 14 to 24, means the usual place where an individual makes his or her home; "registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the [insert name] land registry in which interests in land are registered;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"Request for Information" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

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

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses under the [insert zoning law citation];

"residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"settlor" means, in relation to an interest in land held in trust, the person who

(a) contributed the interest in land to the trust estate, or

(b) contributed to the trust estate the assets used to acquire the interest in land,

whether or not that person is the creator of the trust;

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"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxable transfer" means

(a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer; and

"transferor" means a person from whom a transferee receives a taxable transfer.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Administrator

3.(1) Council must appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator must fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the First Nation from time to time.

(3) The administrator may, with the consent of [insert title], assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the First Nation.

(4) The administrator must, in each year no later than [insert date], report to Council on the administration of this Law during the previous fiscal year, which report must include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

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(f) any appeals filed; and

(g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a taxable transfer relating to that interest in land; and

(b) must be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the First Nation; or

(b) the interest in land acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the First Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee must

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry must refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes must be made by cheque, money order or electronic transfer.

(4) Payments by cheque or money order must be made payable to the _____ First Nation, and payments by electronic transfer must be made as directed by the administrator.

(5) The First Nation must issue a receipt to the taxpayer for taxes paid under this Law.

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Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator must, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator must determine the tax owing on the taxable transfer on the registration date, based on the best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator must deliver a Notice of Tax Assessment to the transferee and section 32 applies.

Tax Rate

[Note to First Nation: The Law may set a tax rate that is the same or less than the rate set provincially. The rates and rate structure set out below reflect the current provincial rates.]

8.(1) The rate of tax levied under this Law is

(a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars ($200,000);

(b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars ($200,000) but does not exceed two million dollars ($ 2,000,000); and

(c) three percent (3%) of that portion of the fair market value that exceeds two million dollars ($ 2,000,000).

(2) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest in land,

the tax owing on the taxable transfer referred to in paragraph (b) must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(3) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees

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referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(4) If

(a) a transferee that is a corporation (in this subsection and subsection (5) called the "corporate transferee") applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(5) For the purposes of subsection (4), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act* (Canada), on the registration date of the taxable transfer referred to in subsection (4).

[Note to First Nation: Subsection (6) is an optional provision where the First Nation can set an amount below which the tax will not be levied. A First Nation may wish to set this amount so that it does not collect tax on transfers with low values where the administrative costs may exceed the tax that would be collected.]

(6) Despite subsection (1), a tax in an amount of less than_____ ($___) must not be levied on a taxable transfer.

Tax Return

9. A Return must be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the Return on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters certified; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

[Note to First Nation: First Nations must decide what, if any, exemptions to provide from the property transfer tax. Exemptions can be included that are the same type of exemptions found in similar provincial legislation. Exemptions can also be given for transfers to members. Please refer to the Commission Standards for further information on exemptions. Note that all exemptions must

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be set out in this Law. What follows are examples of exemptions the First Nation may wish to consider including in its Law.]

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a taxable transfer under sections 12 and 13 only where

(a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual must be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

(a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;

(b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;

(c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if

(i) the transferee is a beneficiary of the trust,

(ii) the transferee beneficiary is a related individual of the settlor of the trust, and

(iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under an applicable provincial, federal or First Nation enactment respecting the division of matrimonial or family property;

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(e) to change a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;

(f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;

(g) in relation to the subdivision of a parcel into smaller parcels, where

(i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and

(ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;

(h) by which an interest in land reverts, escheats or is forfeited to the First Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the First Nation or the Crown is returned to its previous holder;

(i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;

(j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if

(i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(l) to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;

(m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction;

(n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;

(o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,

(ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and

(iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;

(p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern

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Development, if

(i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and

(ii) the transferee is the beneficiary;

(q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if

(i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and

(ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;

(r) for the purpose of transferring an interest in land

(i) that was transferred in error, or

(ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;

(s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;

(t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes;

[Note to First Nation: A First Nation may wish to include the exemption in paragraph (u) where it wishes to exempt from the tax the transfer of a lease, where the developer will be subdividing the head lease parcel for resale within not more than a five-year time frame. The First Nation would then collect the tax on each resale of the subdivided property, but not on the initial lease transfer.]

(u) of a lease for an interest in land that is intended for subdivision, development and resale of at least five (5) parcels on the land, provided that the transferee completes a subdivision to create at least five (5) parcels within _____ (_) years after the registration date. **[Note to First Nation: The number of years must not be more than five.]**

[Note to First Nation: The exemption in paragraph (v) would exempt from the property transfer tax all leases having a term of 30 years or less. In deciding whether to include this exemption, the First Nation may wish to consider the nature of the leasehold interests on its lands, and how this exemption could impact its property transfer tax regime. If this exemption is included, a First Nation may consider adding the wording in subsection (3) to prevent transferees from "stacking" leases. If this exemption is not included, consider deleting s. 6(1)(a) of Schedule I, as the tax will have already been paid on an initial term under 30 years and therefore should not be counted again for a lease modification agreement.]

(v) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.

(3) Despite paragraph (2)(v), the exemption from taxation in that paragraph does not apply to a taxable transfer where

(a) two (2) or more taxable transfers are made in respect of the same interest in land;

(b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;

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(c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and

(d) the terms referred to in paragraph (c) exceed thirty (30) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

(a) the First Nation as the sole transferee;

(b) a First Nation Corporation as the sole transferee;

(c) a member where, in respect of the taxable transfer,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee;

(d) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person.

(2) Subject to subsection (3), where an exemption is given under paragraph (1)(b), (c) or (d), the First Nation must

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

(3) The requirement in subsection (2) does not apply to an exemption given under paragraph (1)(b) where all of the shares in the First Nation Corporation are held in trust for the benefit of the First Nation or all of the members of the First Nation.

[Note to First Nation: Sections 14 to 18 provide for a first-time home buyers' exemption, similar to the exemption program offered provincially. First Nations who do not wish to provide for this exemption should delete these sections and renumber the remaining sections of the Law accordingly.]

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,

(b) has not previously

(i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,

(ii) held an interest in land under a lease that constituted the individual's principal residence, or

(iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and

(c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or first nation enactment; and

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed five hundred thousand dollars ($500,000) on the registration date, and

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(b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the residential improvement is the only improvement on the qualifying property;

(c) the transferee is a first-time home buyer;

(d) the transferee meets the requirements set out in section 16; and

(e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) include a declaration that the transferee is a first-time home buyer;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 must establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee's principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

(a) the transferee inhabits the residential improvement as the transferee's principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and

(b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on the registration date, the transferee may apply to the administrator under subsection

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(3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee must provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee's failure to meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator must, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 16,

the administrator must deliver a Notice of Assessment to the transferee and the transferee must pay to the

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First Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(3) Subsection (2) does not apply where a transferee does not comply with section 16 only because

(a) the transferee dies before the first anniversary of the registration date; or

(b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under a federal, provincial or First Nation enactment relating to the division of matrimonial property.

[Note to First Nation: Sections 19 to 24 provide for a new housing exemption, similar to the exemption program offered provincially. When considering whether to include this exemption in their Law, First Nations may wish to assess the potential fiscal impacts, as the exemption provides a 100% exemption for all new homes with a fair market value of $750,000 or less, and a partial exemption for homes with a fair market value between $750,000 and $800,000. First Nations who do not wish to provide for this exemption should delete these sections and renumber the remaining sections of the Law accordingly.]

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 24:

"qualifying individual" means an individual who is a Canadian citizen or a permanent resident of Canada;

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed the sum of the qualifying value of an interest in land and fifty thousand dollars ($50,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less; and

"qualifying value", in respect of an interest in land, means seven hundred and fifty thousand dollars ($750,000).

New Housing Exemption – Qualifications

20.(1) A transferee who applies for registration of a taxable transfer of a qualifying property that contains a residential improvement is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the transferee is a qualifying individual on the registration date;

(c) the taxable transfer is in respect of either of the following:

(i) a qualifying property in respect of which the residential improvement

(A) was constructed or placed on the property, and

(B) on the registration date, has not been used as a dwelling since the construction of the residential improvement began or since the residential improvement was placed on the property, as the case may be, or

(ii) a qualifying property that resulted from a subdivision of a parcel and in respect of which the residential improvement

(A) was developed from the division of an improvement that was on the parcel that was subdivided, and

(B) on the registration date, has not been used as a dwelling since the subdivision of the parcel;

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(d) the qualifying property does not, on the registration date, contain an improvement other than a residential improvement that falls within the description in subparagraph (c)(i) or (ii);

(e) the application is the first application for registration in respect of the qualifying property,

(i) in the case of a qualifying property described in subparagraph (c)(i), since the residential improvement was completed or since the residential improvement was placed on the property, as the case may be, or

(ii) in the case of a qualifying property described in subparagraph (c)(ii), since the subdivision of the parcel;

(f) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) If the fair market value of a qualifying property exceeds the qualifying value of the property, the exemption under subsection (1) is the amount calculated as follows:

PTT x ((QV+50,000-FMV)/50,000)

where

FMV is the fair market value of the property;

PTT is the amount of tax that would be payable on the taxable transfer but for the exemption under subsection (1); and

QV is the qualifying value of the qualifying property.

(3) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) include a declaration that the transferee and the taxable transfer meet all of the requirements for the exemption;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee and the transfer for the exemption.

New Housing Exemption – Obligation to Inhabit as Principal Residence

21. A transferee who has applied for an exemption under section 20 or a refund under section 22 must,

(a) beginning on a date that is not more than ninety-two (92) days after the registration date, and

(b) continuing to a date that is not earlier than the first anniversary of the registration date,

inhabit as the transferee's principal residence the residential improvement on the property.

New Housing Exemption – Refund where Principal Residence on Registration Date

22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.

(2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the administrator for a refund of the tax paid on the registration of the transaction by the transferee if

(a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and

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(b) the application for the refund is made within eighteen (18) months after the registration date.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, must refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, must refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) On receiving an application under subsection (2), the administrator,

(a) if satisfied that the transferee

(i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and

(ii) became a qualifying individual on or before the first anniversary of the registration date,

must refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and

(b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, must refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Refund where no Principal Residence on Registration Date

23.(1) A transferee of a qualifying property that does not, on the registration date, contain a residential improvement may apply for a refund of the tax paid on the registration date by the transferee if

(a) the transferee is a qualifying individual on the registration date or becomes a qualifying individual on or before the first anniversary of the registration date;

(b) before the first anniversary of the registration date, the transferee establishes a residential improvement on the property

(i) that the transferee inhabits, as the transferee's principal residence,

(A) beginning at the time the residential improvement is completed, and

(B) subject to subsection (2), continuing to a date that is not earlier than the first anniversary of the registration date, and

(ii) in respect of which the total costs incurred to establish the residential improvement, when added to the fair market value of the property at the registration date, do not exceed the sum of the qualifying value of the property and fifty thousand dollars ($50,000); and

(c) the application for the refund is made on a date that is

(i) after the first anniversary of the registration date, and

(ii) on or before the date that is eighteen (18) months after the registration date.

(2) The requirement set out in clause (1)(b)(i)(B) is deemed to have been met in respect of a property if the transferee fails to meet that requirement only because, before the first anniversary of the registration date,

(a) the transferee dies; or

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(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under a federal, provincial or First Nation enactment relating to the division of matrimonial property.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that

(i) the property was, on the registration date, a qualifying property that did not contain a residential improvement, and

(ii) the requirements for the refund set out in subsection (1) have been met,

must refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled under section 20 had the property contained a residential improvement meeting the requirements in subsection 20(1); or

(b) if not satisfied that the requirements for the refund set out in subsection (1) have been met, must refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) A notice given under paragraph (3)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

24.(1) A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,

(a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;

(b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;

(c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or

(d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.

(2) A transferee referred to in subsection (1) must pay to the First Nation tax in the same amount that the transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.

(3) Where the administrator determines that subsection (1) applies to a transferee, the administrator must deliver a Notice of Tax Assessment to the transferee and the transferee must pay to the First Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 or 23 for an amount greater than the amount to which the transferee is entitled under this Law must pay to the First Nation as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(5) Subsections (1) to (4) do not apply to a transferee who has obtained an exemption under section 20 or a refund under section 22 if the transferee does not comply with section 21 only because, before the first anniversary of the registration date,

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(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under a federal, provincial or First Nation enactment relating to the division of matrimonial property.

Rule Respecting Exemptions

25. Despite sections 14 to 24, a transferee is not entitled to and must not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI
REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review by Administrator

26.(1) The administrator must review every Return and every claim for an exemption submitted under this Law.

(2) The administrator may determine whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) the tax owing has been paid as required by this Law; and

(d) any provision of this Law has been contravened.

Requests for Information or Documents

27.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person must provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by any information provided under subsection (1), and may despite any information delivered or if no information is delivered, make a tax assessment in respect of taxes payable, or make any other determination or take such action as the administrator determines appropriate.

Inspections

28.(1) The administrator or another person authorized by the First Nation may, for any purpose related to the administration or enforcement of this Law,

(a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and

(b) examine any interest in land an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person must not obstruct a person doing anything that he or she is authorized by this section to do.

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PART VII
REFUNDS

Refund of Taxes Paid

29.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

(a) a decision of the administrator under section 33, or

(b) an order of the court under section 34,

the tax payable is less than the amount actually paid, the administrator must refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 6,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not resubmitted,

the administrator must refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator must refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator must calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

30.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person must

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application must be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator must refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator must not provide a refund for an amount paid more than __ (_) years before the date on which the application for a refund is submitted under

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paragraph (2)(a). **[Note to First Nation: Must be at least 2 years.]**

(6) Where the administrator determines that a refund is not payable under this section, the administrator must give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

Recovery of a Refund Wrongly Obtained

31.(1) If a refund is made under this Law and the administrator subsequently determines that the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, the amount of the refund to which the person was not entitled is deemed to be tax imposed by section 6 which was required to have been paid by the person on the date the refund was made to the person.

(2) Where the administrator makes a determination under subsection (1), the administrator must give a Notice of Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 39 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

32.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

(a) the fair market value of a taxable transfer;

(b) the applicability of an exemption claimed under this Law; and

(c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the fair market value indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable, or

(c) for any reason a transferee has not paid the correct amount of tax,

the administrator must make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment must set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the fair market value of the taxable transfer;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the total amount of tax payable on the taxable transfer;

(f) the amount of tax paid by the transferee;

(g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;

(h) the balance of tax owing or overpaid; and

(i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and

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demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator must refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) to (12), the administrator must issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under paragraph 12(2)(u), the administrator must issue a Notice of Tax Assessment within _____ (__) months after the registration date of the taxable transfer relating to the exemption. **[Note to First Nation: This provision is only required if the exemption set out in paragraph 12(2)(u) is included in the law. Determine the number of months by determining the number of months provided for in the exemption under paragraph 12(2)(u) and adding an additional 2 to 4 months.]**

(11) Where a claim for an exemption is made under section 15 or 20, or an application for a refund is made under any of sections 17, 22 or 23, the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

(12) Despite the time limitations set out in this section, where the administrator determines that a person has made any misrepresentation that is attributable to neglect, carelessness or willful default, or has committed any fraud, in supplying any information under this Law, in claiming an exemption or applying for a refund, or in omitting to disclose any information, or the person has failed to deliver a Return required by this Law, the administrator may make a tax assessment and deliver a Notice of Tax Assessment to that person at any time.

Reconsideration of Tax Assessment

33.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration must include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator must consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator must give a written notice of that decision to the transferee.

(5) Where, under paragraph (3)(b), the administrator decides to vary an assessment or provide a refund, the administrator must determine the taxes and interest owing on the taxable transfer, if any, or the refund

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payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).

Appeal to Court

34.(1) An appeal lies from a decision of the administrator under section 33 to a court of competent jurisdiction.

(2) An appeal under this section must be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX
RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

35. The administrator must keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Tax Certificate

36.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is _____ dollars ($___) for each taxable transfer.

PART X
PENALTIES AND INTEREST

Interest

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37. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered.

Penalty

38. Where this Law provides for a penalty to be added to unpaid taxes, a one-time penalty of ten percent (10%) of the portion of the taxes that remain unpaid must be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

39. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under any of sections 17, 22, 23 or 30, or

(c) relating to the fair market value of a taxable transfer,

the transferee must pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

40.(1) Except where a penalty is applied under section 39, a penalty must be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 24 or 39, interest must accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

41.(1) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

42.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator must give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

43.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator must maintain a list of all liens created under this Law and file a notice of the lien in the registry.

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(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

44.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the administrator, the First Nation or any person authorized by the First Nation;

(b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect or omission in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of the First Nation, administrator or any person authorized by the First Nation to do

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something within the required time.

Limitation on Proceedings

47.(1) Except as specifically provided in this Law, a person must not commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the First Nation is deemed to have been paid voluntarily.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Force and Effect

50. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____ , 20___ , at _____, in the Province of British Columbia.

A quorum of Council consists of _____ (___) members of Council.

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[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

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SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the First Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease must be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term must be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee in money and in other consideration where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 30 Years

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4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed thirty (30) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

LSC + (ARP x PVF)

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

VSI x P

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{\text{VSI x P x ARADP}}{\text{ARA}}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

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(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator must use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and **[Note to First Nation: If the exemption in s. 12(2)(v) is not included, considering deleting this paragraph and renumbering.]**

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

LSC + (ARP x PVF)

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

VFS x P

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

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P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1	Column 2
Term of Lease Agreement or Life Expectancy	**Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate**
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
1	1.0
2	1.8
3	2.6
4	3.3

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Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

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SCHEDULE II

_____ FIRST NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms must require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the taxable transfer relates;

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the fair market value of the taxable transfer, determined in accordance with the Law;

(g) for a prepaid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not prepaid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and

(j) the calculation of the amount of property transfer tax payable on the taxable transfer.

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SCHEDULE III

_____ FIRST NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section __ of the _____ *First Nation Property Transfer Tax Law, 20__* to:

NAME: _____

ADDRESS: _____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN LAND DESCRIBED AS: _____

_____

DATE OF TRANSFER:_____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$ _____
FAIR MARKET VALUE OF TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$ _____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$ _____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$ _____
TOTAL TAXES DUE AND OWING:	$ _____

DUE DATE: _____ , 20__

All taxes owing are due and payable in full on or before the due date.

Payments must be made at the offices of the _____ First Nation, located at [insert address] during normal business hours. Payment must be by money order or cheque.

[Note: Insert this wording only if a penalty and interest apply under Part X of the Law:

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund under section 17,

__ in support of an application for a refund under section 22,

__ in support of an application for a refund under section 23,

__ in support of an application for a refund under section 30, or

__ relating to the fair market value of a taxable transfer.]

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Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.]

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the _____ *First Nation Property Transfer Tax Law, 20__* .

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration must be delivered to the First Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the _____ First Nation

[insert contact information]

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SCHEDULE IV

_____ FIRST NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Transfer Tax Law, 20___* , I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Administrator for the _____ First Nation

Dated: _____ , 20___ .

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SCHEDULE V

REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the _____ *First Nation Property Transfer Tax Law, 20___* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Administrator for the _____ First Nation

Dated: _____ , 20___ .

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SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Transfer Tax Law, 20___* , I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in land described as:[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____ , 20__ .

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SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.For preparation of a notice	$
2.For service of notice on each person or place by the First Nation	$
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost

5. Actual costs not listed above that are incurred by the First Nation for carrying out the enforcement measures under this Law will be charged based on receipts.

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LOI SUR LA TAXE SUR LES TRANSFERTS FONCIERS DE LA PREMIÈRE NATION _____ (20__)

(COLOMBIE-BRITANNIQUE)

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VII Frais payables par le débiteur pour le recouvrement des taxes impayées et les mesures d'exécution

Attendu :

A. qu'en vertu de l'alinéa 5(1)*a*) de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci;

B. que le Conseil de la Première Nation _____ estime qu'il est dans l'intérêt de celle-ci de prendre un texte législatif régissant le prélèvement et la perception d'une taxe lors du transfert de certains intérêts fonciers dans la réserve;

C. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte toutes les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

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PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__).*

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur » La personne responsable de l'application de la présente loi qui est nommée par le Conseil en vertu du paragraphe 3(1).

« amélioration » Tout bâtiment, accessoire fixe, structure ou élément semblable construit, posé ou fixé sur ou dans le sol, dans l'eau au-dessus du sol ou sur ou dans une autre amélioration; s'entend en outre d'une maison préfabriquée.

« amélioration résidentielle » Amélioration, ou partie de celle-ci, qui est construite sur le sol et y est fixée en permanence et qui est destinée à servir d'habitation.

« auteur d'un transfert » Personne qui effectue un transfert taxable en faveur du destinataire du transfert.

« avis de cotisation » Avis relatif à la taxe qui contient les renseignements prévus à l'annexe III; s'entend en outre d'un avis de cotisation modifié.

« bail » Est assimilé à un bail tout sous-bail.

« bureau d'enregistrement » Bureau d'enregistrement foncier de [insérer le nom] où les intérêts fonciers sont enregistrés.

« certificat de taxe » Certificat contenant les renseignements prévus à l'annexe IV.

« compte de recettes locales » Compte visé à l'article 13 de la Loi.

« Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.

« constituant » S'entend, dans le cas d'un intérêt foncier détenu en fiducie, de la personne qui :

a) soit a déposé l'intérêt foncier au patrimoine fiduciaire;

b) soit a déposé au patrimoine fiduciaire les biens utilisés pour acquérir l'intérêt foncier, que cette personne soit ou non le créateur de la fiducie.

« contribuable » Personne responsable du paiement de la taxe aux termes de la présente loi.

« convention de modification du bail » Convention visant à prolonger la durée d'un bail.

« date d'enregistrement » Date à laquelle une demande est présentée pour faire enregistrer un transfert taxable au bureau d'enregistrement.

« déclaration » Déclaration relative à la taxe qui contient les renseignements prévus à l'annexe II et est en la forme établie par l'administrateur.

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« demande de réexamen » Demande contenant les renseignements prévus à l'annexe VI.

« demande de renseignements » Demande contenant les renseignements prévus à l'annexe V.

« destinataire d'un transfert » Personne à qui un intérêt foncier est transféré ou dont l'intérêt foncier est créé, augmenté ou mis en vigueur dans le cadre d'un transfert taxable.

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

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

b) occupe de fait l'intérêt foncier;

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

d) est fiduciaire de l'intérêt foncier.

« époux » Est assimilé à l'époux le conjoint de fait.

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

« juste valeur marchande » La juste valeur marchande calculée conformément aux règles et formules prévues à l'annexe I.

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

« loi sur les dépenses » Texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)*b*) de la Loi.

« maison préfabriquée » Structure – qu'elle soit ordinairement munie de roues ou non – conçue, construite ou fabriquée pour :

a) être déplacée d'un lieu à un autre, par remorquage ou par transport;

b) fournir, selon le cas :

(i) une habitation ou un local d'habitation,

(ii) un bureau ou des locaux d'affaires,

(iii) de l'hébergement à toute autre fin,

(iv) un abri pour la machinerie ou tout autre équipement,

(v) un atelier ou des installations d'entreposage, de réparation, de construction ou de fabrication.

« membre » Membre de la Première Nation.

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

« personne apparentée » S'entend, par rapport à une personne :

a) de son époux, de son fils ou sa fille, de son petit-fils ou sa petite-fille, de son père ou sa mère ou de leur époux, de son grand-père ou sa grand-mère, ou de son arrière-grand-père ou son arrière-grand-mère;

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b) de l'époux de sa fille, de son fils, de son petit-fils, de sa petite-fille, de son arrière-petit-fils ou de son arrière-petite-fille;

c) du fils, de la fille, du père, de la mère, du grand-père, de la grand-mère, de l'arrière-grand-père ou de l'arrière-grand-mère de son époux.

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens.*

« résidence principale » S'entend :

a) pour l'application de l'article 12, d'un intérêt foncier :

(i) sur lequel la personne dont la résidence fait l'objet d'une demande d'exemption au titre de cet article résidait habituellement et qu'elle utilisait comme son domicile,

(ii) sur lequel se trouvent des améliorations conçues pour héberger trois (3) familles ou moins,

(iii) sur lequel toutes les améliorations sont des améliorations résidentielles,

(iv) qui n'excède pas un demi-hectare (0,5 hectare);

b) pour l'application des articles 14 à 24, du lieu habituel où un individu a son domicile.

« résident permanent du Canada » S'entend d'un résident permanent au sens de la *Loi sur l'immigration et la protection des réfugiés* (Canada).

« résidentiel » Dans le cas d'un intérêt foncier, se dit de celui qui est utilisé à des fins résidentielles ou dont le zonage est destiné à un usage résidentiel selon le [insérer le titre du règlement de zonage].

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

« taxe» Taxe sur les transferts fonciers imposée en vertu de la présente loi, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celle-ci.

« transfert initial » Transfert taxable qui a été fait au destinataire par erreur ou à l'égard duquel une erreur a été commise dans la description ou le levé sous lesquels un intérêt foncier a été enregistré.

« transfert rectificatif » Transfert taxable qui était destiné à être transféré au destinataire au moment de l'enregistrement du transfert initial.

« transfert taxable » Selon le cas :

a) le transfert, l'octroi, la cession ou autre aliénation d'un bail par quelque moyen que ce soit, y compris par ordonnance d'un tribunal (notamment une ordonnance définitive de forclusion), ou par l'effet d'un texte législatif;

b) le transfert, l'octroi ou autre aliénation d'un domaine viager sur un bail, y compris par ordonnance d'un tribunal (notamment une ordonnance définitive de forclusion), ou par l'effet d'une loi ou d'un règlement;

c) la prolongation de la durée d'un bail au moyen d'une convention de modification du bail;

d) l'octroi de l'option de renouveler un bail ou d'en prolonger la durée.

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(2) Aux fins du calcul de la taxe à payer aux termes de la présente loi, la personne enregistrée au bureau d'enregistrement à titre de détenteur d'un intérêt foncier, autre que celle enregistrée uniquement à titre de titulaire d'une charge, est réputée être le détenteur légal et bénéficiaire de l'intérêt foncier, même si elle le détient en fiducie.

(3) Pour l'application de la présente loi, toute personne est considérée comme ayant une (1) seule résidence principale à la fois.

(4) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 3(4)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III
ADMINISTRATION

Administrateur

3.(1) Le Conseil nomme un administrateur chargé de surveiller l'application et le contrôle d'application de la présente loi.

(2) L'administrateur s'acquitte des responsabilités qui lui sont attribuées aux termes de la présente loi et exerce les autres fonctions que lui assigne la Première Nation en tant que de besoin.

(3) L'administrateur peut, avec le consentement de [insérer le titre], déléguer l'une ou l'autre de ses fonctions à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

(4) L'administrateur présente au Conseil chaque année, au plus tard le [insérer la date], un rapport sur l'application de la présente loi au cours de l'exercice précédent qui contient notamment les renseignements suivants :

a) le montant des taxes prélevées;

b) le montant des taxes reçues;

c) le montant des exemptions de taxes, le cas échéant;

d) le montant des remboursements de taxes, le cas échéant;

e) une liste des demandes de réexamen reçues par l'administrateur et de la décision rendue dans chaque cas;

f) les appels déposés;

g) les mesures d'exécution prises, le cas échéant.

Recettes et dépenses

4. Les taxes que perçoit la Première Nation sont placées dans son compte de recettes locales et sont dépensées en vertu d'une loi sur les dépenses ou en conformité avec l'article 13.1 de la Loi.

PARTIE IV
ASSUJETTISSEMENT À LA TAXE ET PRÉLÈVEMENT

Assujettissement à la taxe

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5.(1) La présente loi s'applique à tous les intérêts fonciers, et le destinataire d'un transfert est assujetti à la taxe au moment où la demande d'enregistrement d'un transfert taxable visant un intérêt foncier est faite conformément à la présente loi.

(2) Sauf dans les cas où s'applique une exemption prévue à la partie V, la taxe est :

a) imposée et prélevée sur un intérêt foncier au moment où est faite la demande d'enregistrement d'un transfert taxable visant cet intérêt;

b) payée par le destinataire du transfert conformément à la présente loi.

(3) La personne qui est le destinataire d'un transfert taxable au titre de la présente loi est responsable du paiement de la taxe même si, selon le cas :

a) elle est aussi responsable du paiement des impôts ou taxes imposés en vertu des autres textes législatifs relatifs à l'imposition foncière de la Première Nation;

b) l'intérêt foncier acquis par un co-destinataire du transfert taxable est exempté de la taxe en vertu de la présente loi.

(4) Dans les cas où un transfert taxable comporte plus d'un (1) destinataire, les co-destinataires du transfert sont solidairement responsables de payer à la Première Nation la taxe imposée au titre de la présente loi.

(5) Le paragraphe (4) ne s'applique pas au co-destinataire d'un transfert taxable qui est exempté de la taxe en vertu de la présente loi.

(6) Les taxes sont dues et payables au titre de la présente loi malgré toute action engagée ou tout recours exercé par le contribuable relativement à ces taxes, notamment en ce qui concerne la cotisation de taxe, l'applicabilité d'une exemption ou son assujettissement à la taxe.

Paiement de la taxe et production d'une déclaration

6.(1) Sur présentation d'une demande d'enregistrement d'un transfert taxable au bureau d'enregistrement, le destinataire du transfert doit :

a) payer la taxe conformément à la présente loi;

b) produire une déclaration complète conformément à la présente loi, que le transfert taxable soit ou non exempté de la taxe au titre de la présente loi.

(2) Le bureau d'enregistrement refuse d'accepter la demande d'enregistrement d'un transfert taxable si, selon le cas :

a) le destinataire du transfert ne paie pas la taxe exigible au moment de l'enregistrement;

b) le destinataire du transfert ne produit pas une déclaration complète;

c) l'administrateur ou le personnel du bureau d'enregistrement a des motifs raisonnables de croire que la déclaration est incomplète ou que le destinataire du transfert n'est pas admissible à une exemption demandée dans la déclaration.

(3) Le paiement des taxes doit être fait par chèque, mandat ou transfert électronique de fonds.

(4) Les paiements par chèque ou mandat doivent être établis à l'ordre de la Première Nation _____ et les paiements par transfert électronique doivent être faits selon les directives de

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l'administrateur.

(5) La Première Nation délivre un reçu au contribuable pour les taxes payées conformément à la présente loi.

Paiement de la taxe estimative

7.(1) Malgré l'article 6, lorsqu'il est impossible de déterminer, à la date d'enregistrement, le montant de la taxe exigible sur un transfert taxable parce qu'il faut procéder à une évaluation ou obtenir d'autres renseignements pertinents pour calculer la juste valeur marchande du transfert taxable, l'administrateur peut, à la demande du destinataire du transfert :

a) d'une part, faire une estimation de la taxe exigible en se fondant sur les meilleurs renseignements à sa disposition à la date d'enregistrement;

b) d'autre part, autoriser le bureau d'enregistrement à accepter l'enregistrement du transfert taxable dès que le destinataire du transfert paie le montant estimatif de taxe.

(2) Lorsque le destinataire du transfert a payé le montant estimatif de taxe visé au paragraphe (1), l'administrateur calcule, sur réception des résultats de l'évaluation ou des autres renseignements pertinents, le montant de la taxe exigible sur le transfert taxable.

(3) Malgré le paragraphe (2), si le destinataire du transfert était tenu de fournir une évaluation ou d'autres renseignements pertinents et qu'il ne les a pas fournis pas dans le délai imparti, l'administrateur calcule la taxe exigible sur le transfert taxable à la date d'enregistrement, en se fondant sur les meilleurs renseignements à sa disposition au moment de faire le calcul.

(4) Lorsqu'il fait le calcul de la taxe exigible aux termes des paragraphes (2) ou (3), l'administrateur délivre un avis de cotisation au destinataire du transfert et l'article 32 s'applique alors.

Taux de taxe

[Note à la Première Nation : La présente loi peut fixer un taux de taxe qui est égal ou inférieur au taux fixé par la province. Les taux et le barème de taux ci-après correspondent aux taux provinciaux en vigueur.]

8.(1) Le taux de la taxe prélevée en vertu de la présente loi est égal à :

a) un pour cent (1 %) de la juste valeur marchande du transfert taxable qui n'excède pas deux cent mille dollars (200 000 $);

b) deux pour cent (2 %) de la partie de la juste valeur marchande qui excède deux cent mille dollars (200 000 $) jusqu'à concurrence de deux millions de dollars (2 000 000 $);

c) trois pour cent (3 %) de la partie de la juste valeur marchande qui excède deux millions de dollars (2 000 000 $).

(2) Si le destinataire d'un transfert :

a) demande l'enregistrement d'un transfert taxable,

b) puis demande, dans les six (6) mois suivant la demande mentionnée à l'alinéa a), l'enregistrement d'un ou de plusieurs autres transferts taxables supplémentaires visant le même intérêt foncier,

la taxe exigible sur le transfert taxable visé à l'alinéa b) est calculée en fonction de la juste valeur marchande totale des transferts taxables visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul

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transfert taxable.

(3) Si :

a) le destinataire d'un transfert demande l'enregistrement d'un transfert taxable,

b) et qu'une ou plusieurs personnes apparentées à ce dernier demandent, à titre de destinataires d'un transfert, au même moment que la demande visée à l'alinéa a) ou dans les six (6) mois suivant celle-ci, l'enregistrement d'un (1) ou de plusieurs transferts taxables visant le même intérêt foncier dont l'auteur n'est pas la personne mentionnée à l'alinéa a),

la taxe exigible est calculée en fonction de la juste valeur marchande totale des transferts taxables visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul transfert taxable, et les destinataires des transferts mentionnés aux alinéas a) et b) sont solidairement responsables du paiement de la taxe totale exigible.

(4) Si :

a) le destinataire d'un transfert qui est une personne morale (appelée « société destinataire » au présent paragraphe et au paragraphe (5)) demande l'enregistrement d'un transfert taxable,

b) et qu'une ou plusieurs personnes morales associées à la société destinataire demandent, en tant que destinataires d'un transfert, au même moment que la demande visée à l'alinéa a) ou dans les six (6) mois suivant celle-ci, l'enregistrement d'un ou de plusieurs transferts taxables visant le même intérêt foncier dont l'auteur n'est pas la société destinataire,

la taxe exigible sur les transferts taxables est calculée en fonction de la juste valeur marchande totale des transferts taxables visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul transfert taxable, et les destinataires des transferts mentionnés aux alinéas a) et b) sont solidairement responsables du paiement de la taxe totale exigible.

(5) Pour l'application du paragraphe (4), une personne morale est associée à la société destinataire si elles sont des sociétés associées au sens de l'article 256 de la *Loi de l'impôt sur le revenu* (Canada) à la date d'enregistrement du transfert taxable visé au paragraphe (4).

[Note à la Première Nation : Le paragraphe (6) est une disposition facultative permettant à la Première Nation de fixer un seuil en deçà duquel la taxe n'est pas prélevée. La Première Nation voudra peut-être fixer ce seuil afin d'éviter le prélèvement de la taxe sur les transferts de faible valeur pour lesquels les frais administratifs seraient supérieurs à la taxe perçue.]

(6) Malgré le paragraphe (1), il ne peut être prélevé sur un transfert taxable aucune taxe d'un montant inférieur à _____ dollars (____ $).

Déclaration de taxe

9.(1) Une déclaration doit être datée et certifiée :

a) lorsqu'aucune exemption n'est demandée, par le destinataire du transfert ou la personne autorisée à certifier la déclaration au nom de ce dernier;

b) lorsqu'une exemption est demandée et que le destinataire du transfert est une personne physique, par le destinataire du transfert ou son mandataire qui est personnellement au courant des questions certifiées;

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c) lorsqu'une exemption est demandée et que le destinataire du transfert est une personne morale, par une personne qui est personnellement au courant des questions certifiées et qui est autorisée à certifier la déclaration au nom du destinataire du transfert.

Transfert rectificatif

10.(1) Malgré l'article 8, la taxe à payer sur un transfert rectificatif est le montant de taxe calculé selon cet article comme si la juste valeur marchande du transfert taxable était calculée à la date d'enregistrement du transfert initial.

(2) Lors de l'enregistrement d'un transfert rectificatif, le montant de taxe payé par le destinataire du transfert à l'égard du transfert initial est réputé être la taxe :

a) payée par le destinataire du transfert à l'égard du transfert rectificatif;

b) payée à la date d'enregistrement du transfert rectificatif.

PARTIE V

EXEMPTIONS DE TAXE

[Note à la Première Nation : Les Premières Nations doivent déterminer quelles exemptions de la taxe sur les transferts fonciers elles souhaitent accorder, le cas échéant. Il peut s'agir d'exemptions du même genre que celles accordées dans les lois provinciales semblables. Des exemptions peuvent aussi être prévues dans le cas des transferts aux membres. Veuillez consulter les normes de la Commission pour obtenir plus de renseignements sur les exemptions. Il importe de noter que toutes les exemptions accordées doivent être énoncées dans la présente loi. Les exemptions qui suivent sont des exemples que la Première Nation peut envisager d'incorporer à sa loi.]

Applicabilité des exemptions

11.(1) Le destinataire d'un transfert est exempté de la taxe sur un transfert taxable au titre des articles 12 et 13 seulement si :

a) d'une part, il s'agit d'un transfert taxable qui correspond à l'une des descriptions énoncées à ces articles;

b) d'autre part, le destinataire du transfert présente une demande d'exemption avec sa déclaration et sa demande d'enregistrement du transfert taxable au bureau d'enregistrement.

(2) La demande d'exemption visée au présent article doit :

a) être en la forme exigée par l'administrateur;

b) contenir suffisamment de renseignements pour permettre à l'administrateur de confirmer que le transfert taxable ou le destinataire du transfert, selon le cas, est admissible à l'exemption demandée;

c) comporter le consentement du destinataire du transfert à ce que l'administrateur fasse les vérifications qu'il estime nécessaires pour confirmer l'admissibilité du transfert taxable et du destinataire à l'exemption.

Exemptions de taxe

12.(1) Dans le présent article, toute personne apparentée doit être un citoyen canadien ou un résident permanent au sens de la *Loi sur l'immigration et la protection des réfugiés*.

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(2) Le destinataire d'un transfert est exempté de la taxe sur un transfert taxable prévue par la présente loi s'il s'agit, selon le cas :

a) d'un transfert dont l'auteur n'est pas fiduciaire en faveur du destinataire du transfert qui est une personne apparentée, si l'intérêt foncier transféré était la résidence principale de l'auteur ou du destinataire du transfert pendant une période continue d'au moins six (6) mois précédant immédiatement la date d'enregistrement;

b) d'un transfert par le fiduciaire de la succession d'un défunt ou de la fiducie établie aux termes du testament d'un défunt, qui est enregistré à ce titre au bureau d'enregistrement, en faveur du destinataire du transfert si, à la fois :

(i) le destinataire du transfert est un bénéficiaire de la succession ou de la fiducie,

(ii) celui-ci était une personne apparentée au défunt au moment du décès de ce dernier,

(iii) immédiatement avant le décès du défunt, l'intérêt foncier visé par le transfert était la résidence principale de ce dernier ou l'avait été pendant une période continue d'au moins six (6) mois;

c) d'un transfert par le fiduciaire d'une fiducie créée par le constituant de son vivant, qui est enregistré à ce titre au bureau d'enregistrement, si, à la fois :

(i) le destinataire du transfert est un bénéficiaire de la fiducie,

(ii) celui-ci est une personne apparentée au constituant de la fiducie,

(iii) l'intérêt foncier visé par le transfert était la résidence principale du constituant ou du destinataire du transfert pendant une période continue d'au moins six (6) mois précédant immédiatement la date du transfert, ou du bénéficiaire destinataire du transfert durant cette période;

d) d'un transfert par son auteur en faveur du destinataire du transfert qui est son époux ou ex-époux, effectué aux termes d'une entente de séparation écrite, d'une ordonnance judiciaire ou de toute autre ordonnance ou entente juridiquement contraignante dans le cadre d'une loi provinciale, fédérale ou de la Première Nation régissant le partage des biens matrimoniaux ou familiaux;

e) d'un transfert visant à changer la forme de tenure de tenance conjointe à tenance commune, si, à la fois :

(i) les personnes qui détiennent l'intérêt foncier sont les mêmes avant et après le transfert,

(ii) chaque personne qui détient une part de l'intérêt foncier après le transfert a un intérêt égal à celui des autres détenteurs;

f) d'un transfert par effet de la loi au survivant d'une tenance conjointe en conséquence du décès d'un détenteur en tenance conjointe de l'intérêt foncier;

g) d'un transfert découlant du lotissement d'une parcelle si, à la fois:

(i) le destinataire du transfert d'un ou de plusieurs des lots en résultant était l'un des détenteurs enregistrés de la parcelle originale immédiatement avant le lotissement,

(ii) la part proportionnelle, du destinataire du transfert, de la juste valeur marchande de ces lots, calculée en fonction de leur juste valeur marchande immédiatement après le lotissement, n'excède pas sa part proportionnelle de la juste valeur marchande de la parcelle originale, calculée en fonction de la juste valeur marchande de celle-ci immédiatement avant le lotissement;

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h) d'un transfert par lequel un intérêt foncier retourne à la Première Nation ou à Sa Majesté du chef du Canada ou de la province, ou tombe en déshérence ou est confisqué au profit de l'une d'elles, ou d'un transfert par lequel un intérêt foncier retourné à la Première Nation ou à Sa Majesté du chef du Canada ou de la province, ou tombé en déshérence ou confisqué au profit de l'une d'elles, est retourné au détenteur précédent;

i) d'un transfert au syndic de faillite d'un intérêt foncier faisant partie des actifs du failli;

j) d'un transfert, du syndic de faillite au failli, d'un intérêt foncier faisant partie des actifs du failli, si aucune contrepartie n'est payée pour le transfert par le destinataire du transfert ou en son nom et qu'une déclaration à cet effet est faite par ce dernier et l'auteur du transfert dans la demande d'exemption;

k) d'un transfert, du syndic de faillite à l'époux ou l'ex-époux du failli, d'un intérêt foncier faisant partie des actifs du failli si, à la fois :

(i) l'intérêt foncier visé par le transfert était la résidence principale du failli immédiatement avant la date de la faillite,

(ii) aucune contrepartie n'est payée pour le transfert par le destinataire du transfert ou en son nom, et une déclaration à cet effet est faite par ce dernier et l'auteur du transfert dans la demande d'exemption;

l) d'un transfert à une personne en sa qualité de représentant personnel, si l'intérêt foncier visé par le transfert fait partie de la succession du défunt;

m) d'un transfert d'un domaine viager sur un bail, si le destinataire du transfert a transféré le bail visant le même intérêt foncier à l'auteur du transfert du domaine viager dans le cadre d'une transaction concurrente;

n) d'un transfert à un créancier hypothécaire, si celui-ci était le dernier détenteur de l'intérêt foncier assujetti à l'hypothèque;

o) d'un transfert au tuteur et curateur public provincial ou au ministre des Affaires indiennes et du Nord canadien si, à la fois :

(i) l'intérêt foncier visé par le transfert doit être détenu en fiducie par le tuteur et curateur public provincial ou le ministre des Affaires indiennes et du Nord canadien, selon le cas, exclusivement au profit d'un mineur,

(ii) le mineur est une personne apparentée à l'auteur du transfert ou à la personne à qui ce dernier succède,

(iii) l'intérêt foncier visé par le transfert était la résidence principale du mineur, de l'auteur du transfert ou de la personne à qui ce dernier succède;

p) d'un transfert par le tuteur et curateur public provincial ou le ministre des Affaires indiennes et du Nord canadien si, à la fois :

(i) l'intérêt foncier visé par le transfert était détenu en fiducie par le tuteur et curateur public provincial ou le ministre des Affaires indiennes et du Nord canadien, selon le cas, exclusivement au profit d'un mineur,

(ii) le destinataire du transfert est le bénéficiaire;

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q) d'un transfert par son auteur au destinataire du transfert – chacun étant enregistré au bureau d'enregistrement à titre de fiduciaire de l'intérêt foncier – si, à la fois :

(i) le changement de fiduciaire est effectué pour des raisons non liées – directement ou indirectement – à un changement de bénéficiaires ou de catégorie de bénéficiaires ou à la modification des conditions de la fiducie,

(ii) l'auteur et le destinataire du transfert font une déclaration à cet effet dans la demande d'exemption;

r) d'un transfert ayant pour objet de transférer un intérêt foncier qui, selon le cas :

(i) a été transféré par erreur,

(ii) fait l'objet d'une description ou d'un levé erronés soumis lors de l'enregistrement de l'intérêt foncier;

s) d'un transfert en faveur d'un établissement d'enseignement à but non lucratif, y compris une école publique, une université, un institut de technologie ou un collège public, si l'intérêt foncier visé par le transfert sera utilisé à des fins éducatives;

t) d'un transfert en faveur d'un hôpital ou d'un établissement de soins de santé à but non lucratif, si l'intérêt foncier visé par le transfert sera utilisé à des fins liées à l'hôpital ou aux soins de santé;

[Note à la Première Nation : Celle-ci voudra peut-être inclure l'exemption prévue à l'alinéa u) si elle souhaite exempter de la taxe le transfert d'un bail dans les cas où le promoteur immobilier fera le lotissement de la parcelle faisant l'objet du bail principal à des fins de revente dans un délai d'au plus cinq ans. La Première Nation percevra alors la taxe sur chaque revente des lots issus du lotissement, mais non sur le transfert de bail initial.]

u) d'un transfert d'un bail portant sur un intérêt foncier en vue du lotissement, de l'aménagement et de la revente d'au moins cinq (5) parcelles de la terre, pourvu que le destinataire du transfert soumette à la Première Nation une demande en bonne et due forme pour le lotissement d'au moins cinq (5) parcelles dans les _____ (__) ans suivant la date d'enregistrement. **[Note à la Première Nation : Le nombre d'années ne peut dépasser cinq.]**

[Note à la Première Nation : L'exemption prévue à l'alinéa v) vise à exempter de la taxe sur les transferts fonciers tous les baux ayant une durée de 30 ans ou moins. Pour décider si elle doit inclure cette exemption, la Première Nation voudra peut-être examiner la nature des intérêts de tenure à bail sur ses terres et évaluer l'incidence qu'une telle exemption pourrait avoir sur son régime de taxe sur les transferts fonciers. Si elle décide d'inclure cette exemption, la Première Nation peut envisager d'inclure le libellé prévu au paragraphe (3) pour empêcher les destinataires de transferts « d'empiler » les baux. Si elle n'inclut pas cette exemption, la Première Nation devrait supprimer l'alinéa 6(1)a) de l'annexe I, puisque la taxe aura déjà été payée sur une durée initiale de moins de 30 ans et, par conséquent, ne devrait pas être de nouveau prise en compte pour une convention de modification du bail.]

v) d'un transfert d'un bail d'une durée de trente (30) ans ou moins qui reste à la date d'enregistrement, autre qu'une convention de modification du bail.

(3) Malgré l'alinéa (2)v), l'exemption de taxe prévue à cet alinéa ne s'applique pas à un transfert taxable dans le cas suivant :

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a) deux (2) ou plusieurs transferts taxables sont faits à l'égard du même intérêt foncier;

b) les demandes d'enregistrement des transferts taxables sont présentées au bureau d'enregistrement à au plus six (6) mois d'intervalle;

c) chacun des transferts taxables prévoit une période durant laquelle une personne se voit accorder le droit d'occuper l'intérêt foncier aux termes d'un bail;

d) les périodes visées à l'alinéa c) excèdent trente (30) ans au total.

Exemptions additionnelles

13.(1) Est exempté de la taxe sur un transfert taxable prévue par la présente loi le destinataire d'un transfert qui est, selon le cas :

a) la Première Nation en tant qu'unique destinataire du transfert,

b) une société de la Première Nation en tant qu'unique destinataire du transfert,

c) un membre ou des membres, lorsque :

(i) soit le membre est l'unique destinataire du transfert,

(ii) soit tous les destinataires du transfert sont des membres,

(iii) soit le membre et son époux sont les seuls destinataires du transfert,

pourvu que le destinataire du transfert détienne l'intérêt foncier directement et non à titre de fiduciaire;

d) un fiduciaire qui détiendra l'intérêt foncier exclusivement au profit d'un (1) ou de plusieurs membres et de personne d'autre.

(2) Sous réserve du paragraphe (3), lorsqu'une exemption est accordée en vertu des alinéas (1)b), c) ou d), la Première Nation :

a) verse dans le compte de recettes locales une somme équivalente aux taxes qui auraient été payables par la personne physique ou morale bénéficiant de l'exemption si celle-ci n'avait pas été applicable;

b) fait le versement visé à l'alinéa a) au moyen de fonds qui ne sont pas des recettes locales.

(3) Les exigences du paragraphe (2) ne s'appliquent pas à l'exemption accordée en vertu de l'alinéa (1)b) lorsque toutes les actions de la société de la Première Nation sont détenues en fiducie pour le compte de la Première Nation ou de tous les membres de celle-ci.

[Note à la Première Nation : Les articles 14 à 18 prévoient l'octroi d'une exemption aux acheteurs d'une première maison, ce qui est similaire au programme d'exemption offert par la province. La Première Nation qui ne souhaite pas offrir cette exemption doit supprimer ces articles et renuméroter en conséquence les autres articles de la présente loi.]

Exemption pour acheteurs d'une première maison – Définitions

14. Les définitions qui suivent s'appliquent aux articles 15 à 18.

« acheteur d'une première maison » Particulier qui, à la fois :

a) est un citoyen canadien ou un résident permanent du Canada à la date d'enregistrement d'un transfert taxable;

b) n'a jamais :

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(i) été propriétaire d'une terre en Colombie-Britannique ou ailleurs qui constituait sa résidence principale,

(ii) détenu un intérêt foncier aux termes d'un bail qui constituait sa résidence principale,

(iii) détenu un intérêt sur des terres de réserve aux termes d'un bail qui constituait sa résidence principale;

c) n'a jamais obtenu une exemption accordée aux acheteurs d'une première maison ou un remboursement au titre de la présente loi ou de tout autre texte législatif fédéral, provincial ou de la Première Nation.]

« bien foncier admissible » Intérêt foncier qui, à la fois :

a) a une juste valeur marchande n'excédant pas cinq cent mille dollars (500 000 $) à la date d'enregistrement;

b) a une superficie terrestre totale d'au plus un demi-hectare (0,5 hectare).

Exemption pour acheteurs d'une première maison – Conditions d'admissibilité

15.(1) Le destinataire d'un transfert qui demande l'enregistrement du transfert taxable d'un bien foncier admissible est exempté de la taxe prévue par la présente loi si les conditions suivantes sont réunies :

a) il s'agit d'un transfert taxable mentionné aux alinéas a) ou b) de la définition de « transfert taxable » au paragraphe 2(1);

b) l'amélioration résidentielle est la seule amélioration située sur le bien foncier admissible;

c) le destinataire du transfert est acheteur d'une première maison;

d) il satisfait aux exigences énoncées à l'article 16;

e) il présente une demande d'exemption avec sa déclaration et sa demande d'enregistrement du transfert taxable au bureau d'enregistrement.

(2) La demande d'exemption visée au présent article doit :

a) être en la forme exigée par l'administrateur;

b) comporter une déclaration attestant que le destinataire du transfert est acheteur d'une première maison;

c) contenir suffisamment de renseignements pour permettre de confirmer que l'intérêt foncier est un bien foncier admissible;

d) inclure le consentement du destinataire du transfert à ce que l'administrateur fasse les vérifications qu'il juge nécessaires pour confirmer son admissibilité à l'exemption.

Acheteurs d'une première maison – Obligation d'établir une résidence

16.(1) Le destinataire d'un transfert qui a demandé une exemption au titre de l'article 15 ou un remboursement au titre de l'article 17 doit établir une résidence sur le bien foncier admissible conformément aux paragraphes (2) ou (3).

(2) Pour l'application du paragraphe (1), le destinataire du transfert est considéré comme établissant une résidence sur le bien foncier admissible si, à la date d'enregistrement, ce bien comporte une amélioration résidentielle qu'il occupe en tant que résidence principale dans les quatre-vingt-douze (92)

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jours suivant la date d'enregistrement et ce, jusqu'à une date non antérieure au premier anniversaire de la date d'enregistrement.

(3) Si, à la date d'enregistrement, le bien foncier admissible ne comporte pas d'amélioration résidentielle comme l'exige le paragraphe (2), le destinataire du transfert peut y installer une amélioration résidentielle avant le premier anniversaire de la date d'enregistrement, pourvu que les conditions suivantes soient réunies :

a) il occupe l'amélioration résidentielle en tant que résidence principale dès qu'elle est achevée et continue de l'occuper jusqu'à une date non antérieure au premier anniversaire de la date d'enregistrement;

b) le bien foncier admissible, compte tenu du coût global de l'installation de l'amélioration résidentielle et de la juste valeur marchande du bien foncier admissible à la date d'enregistrement, aurait été un bien foncier admissible à la date d'enregistrement.

Acheteurs d'une première maison – Remboursement sur demande

17.(1) Le destinataire d'un transfert qui a droit à une exemption au titre de l'article 15 mais qui n'en fait pas la demande à la date d'enregistrement peut, dans les dix-huit (18) mois suivant cette date, présenter à l'administrateur, conformément au paragraphe (3), une demande de remboursement de la taxe payée par lui sur le transfert taxable.

(2) Si, à la date d'enregistrement, le destinataire d'un transfert n'a pas droit à une exemption au titre de l'article 15 pour la seule raison qu'il ne satisfait pas, à cette date, à l'exigence prévue à l'alinéa a) de la définition de « acheteur d'une première maison » à l'article 14, il peut présenter à l'administrateur, conformément au paragraphe (3), une demande de remboursement de la taxe payée par lui sur le transfert taxable si, à la fois :

a) il satisfait à l'exigence prévue à l'alinéa a) de cette définition au plus tard au premier anniversaire de la date d'enregistrement;

b) il présente sa demande de remboursement dans les dix-huit (18) mois suivant la date d'enregistrement.

(3) Le destinataire d'un transfert qui demande un remboursement en vertu des paragraphes (1) ou (2) doit présenter à l'administrateur :

a) une demande de remboursement par écrit, établie en la forme exigée par l'administrateur et signée par le destinataire du transfert;

b) une demande d'exemption en la forme exigée par l'administrateur;

c) tous renseignements ou justificatifs supplémentaires qui sont nécessaires pour convaincre l'administrateur de son admissibilité à demander l'exemption.

(4) Sur réception de la demande visée au paragraphe (1) et des renseignements supplémentaires mentionnés au paragraphe (3), l'administrateur :

a) s'il est convaincu que le destinataire du transfert aurait été admissible à une exemption au titre de l'article 15 à la date d'enregistrement, lui verse un remboursement de la taxe payée qui correspond au montant de l'exemption de taxe qui aurait été accordée si la demande d'exemption avait été présentée à la date d'enregistrement;

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b) s'il n'est pas convaincu que le destinataire du transfert aurait été admissible à une exemption au titre de l'article 15 à la date d'enregistrement, refuse la demande et lui transmet un avis écrit exposant les motifs du refus.

(5) Sur réception de la demande visée au paragraphe (2) et des renseignements supplémentaires mentionnés au paragraphe (3), l'administrateur :

a) s'il est convaincu que le destinataire du transfert aurait été admissible à une exemption au titre de l'article 15 à la date d'enregistrement si ce n'était du défaut de satisfaire, à cette date, à l'exigence prévue à l'alinéa a) de la définition de « acheteur d'une première maison » à l'article 14, lui verse un remboursement de la taxe payée qui correspond au montant de l'exemption de taxe qui aurait été accordée s'il avait satisfait à cette exigence à la date d'enregistrement;

b) s'il n'est pas convaincu que le destinataire du transfert satisfaisait à cette exigence au plus tard au premier anniversaire de la date d'enregistrement, refuse la demande et lui transmet un avis écrit exposant les motifs du refus.

(6) L'avis transmis aux termes des alinéas (4)b) ou (5)b) est réputé constituer un avis de cotisation afin de permettre au contribuable de présenter une demande de réexamen au titre de la présente loi.

Acheteurs d'une première maison – Destinataire d'un transfert inadmissible

18.(1) Après le premier anniversaire de la date d'enregistrement, l'administrateur confirme auprès de chaque destinataire de transfert qui a obtenu une exemption au titre de l'article 15 ou un remboursement au titre de l'article 17 que les exigences de l'article 16 ont été respectées.

(2) S'il détermine que le destinataire d'un transfert qui a obtenu une exemption au titre de l'article 15 ou un remboursement au titre de l'article 17 :

a) n'avait pas droit à l'exemption à la date d'enregistrement,

b) omet, refuse ou cesse de respecter les exigences de l'article 16,

l'administrateur lui délivre un avis de cotisation, et le destinataire du transfert doit payer à la Première Nation la taxe qui aurait été payable s'il n'avait pas obtenu l'exemption ou le remboursement, plus l'intérêt calculé sur la taxe depuis la date d'enregistrement ainsi que toute pénalité imposée aux termes de l'article 39.

(3) Le paragraphe (2) ne s'applique pas si le destinataire du transfert ne satisfait pas aux exigences de l'article 16 pour la seule raison qu'il :

a) soit décède avant le premier anniversaire de la date d'enregistrement;

b) soit transfère l'intérêt foncier à son époux ou ex-époux aux termes d'une entente de séparation écrite ou d'une ordonnance judiciaire dans le cadre d'une loi fédérale, provinciale ou de la Première Nation régissant le partage des biens matrimoniaux.

[Note à la Première Nation : Les articles 19 à 24 prévoient l'octroi d'une exemption aux acheteurs d'une maison neuve, ce qui est similaire au programme d'exemption offert par la province. Pour décider s'il est souhaitable d'inclure cette exemption dans sa loi, la Première Nation voudra peut-être évaluer les répercussions fiscales possibles, puisqu'il s'agit d'une exemption de 100 % pour toutes les maisons neuves ayant une juste valeur marchande d'au plus 750 000 $, et d'une exemption partielle pour les maisons neuves ayant une juste valeur marchande de plus de 750 000 $ sans excéder 800 000

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$. La Première Nation qui ne souhaite pas offrir cette exemption doit supprimer ces articles et renuméroter en conséquence les autres articles de la présente loi.]

Exemption pour une maison neuve – Définitions

19. Les définitions qui suivent s'appliquent aux articles 20 à 24.

« bien foncier admissible » Intérêt foncier qui, à la fois :

a) a une juste valeur marchande n'excédant pas la somme de la valeur admissible et du montant de cinquante mille dollars (50 000 $) à la date d'enregistrement;

b) a une superficie terrestre totale d'au plus un demi-hectare (0,5 hectare).

« particulier admissible » Particulier qui est un citoyen canadien ou un résident permanent du Canada.

« valeur admissible » S'agissant d'un intérêt foncier, le montant de sept cent cinquante mille dollars (750 000 $).

Exemption pour une maison neuve – Conditions d'admissibilité

20.(1) Le destinataire d'un transfert qui demande l'enregistrement du transfert taxable d'un bien foncier admissible sur lequel se trouve une amélioration résidentielle est exempté de la taxe prévue par la présente loi si les conditions suivantes sont réunies :

a) il s'agit d'un transfert taxable mentionné aux alinéas a) ou b) de la définition de « transfert taxable » au paragraphe 2(1);

b) le destinataire du transfert est un particulier admissible à la date d'enregistrement;

c) le transfert taxable vise :

(i) soit un bien foncier admissible à l'égard duquel l'amélioration résidentielle :

(A) d'une part, y était construite ou installée,

(B) d'autre part, n'avait pas, à la date d'enregistrement, été utilisée comme habitation depuis le début de sa construction ou de son installation sur le bien foncier, selon le cas,

(ii) soit un bien foncier admissible découlant du lotissement d'une parcelle et à l'égard duquel l'amélioration résidentielle :

(A) d'une part, est issue de la scission d'une amélioration se trouvant sur la parcelle soumise au lotissement,

(B) d'autre part, n'avait pas, à la date d'enregistrement, été utilisée comme habitation depuis le lotissement de la parcelle,

d) à la date d'enregistrement, le bien foncier admissible ne comporte pas d'amélioration autre qu'une amélioration résidentielle répondant à la description prévue aux sous-alinéas c)(i) ou (ii);

e) il s'agit de la première demande d'enregistrement pour le bien foncier admissible :

(i) dans le cas de celui visé au sous-alinéa c)(i), depuis que l'amélioration résidentielle y a été achevée ou installée, selon le cas,

(ii) dans le cas de celui visé au sous-alinéa c)(ii), depuis le lotissement de la parcelle;

f) le destinataire du transfert présente une demande d'exemption avec sa déclaration et sa demande

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d'enregistrement du transfert taxable au bureau d'enregistrement.

(2) Si la juste valeur marchande d'un bien foncier admissible dépasse sa valeur admissible, l'exemption au titre du paragraphe (1) est égale au montant calculé comme suit :

TTF x ((VA+50 000-JVM)/50 000)

où :

TTF représente le montant de la taxe qui serait payable sur le transfert taxable en l'absence de l'exemption au titre du paragraphe (1);

VA représente la valeur admissible du bien foncier admissible;

JVM représente la juste valeur marchande du bien foncier.

(3) La demande d'exemption visée au présent article doit :

a) être en la forme exigée par l'administrateur;

b) comporter une déclaration attestant que le destinataire du transfert et le transfert taxable respectent toutes les exigences applicables à l'exemption;

c) contenir suffisamment de renseignements pour permettre de confirmer que l'intérêt foncier est un bien foncier admissible;

d) inclure le consentement du destinataire du transfert à ce que l'administrateur fasse les vérifications qu'il juge nécessaires pour confirmer l'admissibilité de ce dernier et du transfert à l'exemption.

Exemption pour une maison neuve – Obligation d'occuper à titre de résidence principale

21.(1) Le destinataire d'un transfert qui a demandé une exemption au titre de l'article 20 ou un remboursement au titre de l'article 22 doit occuper à titre de résidence principale l'amélioration résidentielle se trouvant sur le bien foncier :

a) à compter d'une date n'excédant pas quatre-vingt-douze (92) jours après la date d'enregistrement;

b) jusqu'à une date qui ne peut être antérieure au premier anniversaire de la date d'enregistrement.

Exemption pour une maison neuve – Remboursement s'il s'agit de la résidence principale à la date d'enregistrement

22.(1) Le destinataire d'un transfert qui a droit à une exemption au titre de l'article 20 mais qui n'en fait pas la demande à la date d'enregistrement peut, dans les dix-huit (18) mois suivant cette date, présenter à l'administrateur une demande de remboursement de la taxe payée par lui sur le transfert taxable à la date d'enregistrement.

(2) Le destinataire d'un transfert qui, à la date d'enregistrement, n'a pas droit à une exemption au titre de l'article 20 parce qu'il n'est pas un particulier admissible à cette date peut présenter à l'administrateur une demande de remboursement de la taxe payée par lui lors de l'enregistrement de la transaction si, à la fois :

a) il devient un particulier admissible au plus tard au premier anniversaire de la date d'enregistrement;

b) il présente la demande de remboursement dans les dix-huit (18) mois suivant la date d'enregistrement.

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(3) Sur réception de la demande visée au paragraphe (1), l'administrateur :

a) s'il est convaincu que le destinataire du transfert aurait été admissible à une exemption au titre de l'article 20 à la date d'enregistrement, lui rembourse la partie de la taxe payée par lui qui correspond au montant de l'exemption à laquelle il aurait eu droit si la demande d'exemption avait été présentée à la date d'enregistrement;

b) s'il n'est pas convaincu que le destinataire du transfert aurait été admissible à une exemption au titre de l'article 20 à la date d'enregistrement, refuse la demande et lui transmet un avis écrit exposant les motifs du refus.

(4) Sur réception de la demande visée au paragraphe (2), l'administrateur :

a) s'il est convaincu que le destinataire du transfert :

(i) d'une part, aurait eu droit à une exemption au titre de l'article 20 à la date d'enregistrement n'eût été le fait qu'il n'était pas un particulier admissible à cette date,

(ii) d'autre part, est devenu un particulier admissible au plus tard au premier anniversaire de la date d'enregistrement,

rembourse à celui-ci la partie de la taxe payée par lui qui aurait fait l'objet d'une exemption au titre de l'article 20 s'il avait été un particulier admissible à la date d'enregistrement;

b) s'il n'est pas convaincu du respect des exigences prévues à l'alinéa a) pour le remboursement, refuse la demande et lui transmet un avis écrit exposant les motifs du refus.

(5) L'avis transmis aux termes des alinéas (3)b) ou (4)b) est réputé constituer un avis de cotisation afin de permettre au contribuable de présenter une demande de réexamen au titre de la présente loi.

Exemption pour une maison neuve – Remboursement s'il ne s'agit pas de la résidence principale à la date d'enregistrement

23.(1) Le destinataire du transfert d'un bien foncier admissible qui, à la date d'enregistrement, ne comporte pas d'amélioration résidentielle peut demander un remboursement de la taxe payée par lui à la date d'enregistrement si les conditions suivantes sont réunies :

a) il est un particulier admissible à la date d'enregistrement ou le devient au plus tard au premier anniversaire de la date d'enregistrement;

b) avant le premier anniversaire de la date d'enregistrement, il établit sur le bien foncier une amélioration résidentielle :

(i) d'une part, qu'il occupe à titre de résidence principale :

(A) à compter de la date où elle est achevée,

(B) sous réserve du paragraphe (2), jusqu'à une date qui n'est pas antérieure au premier anniversaire de la date d'enregistrement,

(ii) d'autre part, dont les coûts totaux engagés pour l'établir, lorsqu'ils sont ajoutés à la juste valeur marchande du bien foncier à la date d'enregistrement, n'excèdent pas la somme de la valeur admissible du bien foncier et du montant de cinquante mille dollars (50 000 $);

c) la demande de remboursement est présentée à une date qui, à la fois :

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(i) est postérieure au premier anniversaire de la date d'enregistrement,

(ii) est comprise dans les dix-huit (18) mois suivant la date d'enregistrement.

(2) L'exigence prévue à la division (1)b)(i)(B) est réputée être respectée quant à un bien foncier si le destinataire du transfert ne satisfait pas à cette exigence pour la seule raison que, avant le premier anniversaire de la date d'enregistrement :

a) soit il décède;

b) soit il transfère le bien foncier aux termes d'une entente de séparation écrite ou d'une ordonnance judiciaire dans le cadre d'une loi fédérale, provinciale ou de la Première Nation régissant le partage des biens matrimoniaux.

(3) Sur réception de la demande visée au paragraphe (1), l'administrateur :

a) s'il est convaincu :

(i) d'une part, que le bien foncier était, à la date d'enregistrement, un bien foncier admissible qui ne comportait pas d'amélioration résidentielle,

(ii) d'autre part, que les exigences prévues au paragraphe (1) pour le remboursement ont été respectées,

rembourse au destinataire du transfert la partie de la taxe payée par lui qui correspond au montant de l'exemption à laquelle il aurait eu droit au titre de l'article 20 si le bien foncier admissible avait contenu une amélioration résidentielle satisfaisant aux exigences du paragraphe 20(1);

b) s'il n'est pas convaincu du respect des exigences prévues au paragraphe (1) pour le remboursement, refuse la demande et transmet au destinataire du transfert un avis écrit exposant les motifs du refus.

(4) L'avis transmis aux termes de l'alinéa (3)b) est réputé constituer un avis de cotisation afin de permettre au contribuable de présenter une demande de réexamen au titre de la présente loi.

Exemption pour une maison neuve – Destinataire d'un transfert inadmissible

24.(1) Le destinataire d'un transfert qui a obtenu une exemption au titre de l'article 20 ou un remboursement au titre de l'article 22 est assujetti à la taxe visée au paragraphe (2) si, selon le cas :

a) s'agissant de celui qui a obtenu une exemption au titre de l'article 20 ou un remboursement au titre de l'alinéa 22(3)a), il n'est pas un particulier admissible à la date d'enregistrement;

b) s'agissant de celui qui a obtenu un remboursement au titre de l'alinéa 22(4)a), il ne devient pas un particulier admissible au plus tard au premier anniversaire de la date d'enregistrement;

c) s'agissant de celui qui a obtenu une exemption au titre de l'article 20, il omet ou refuse de se conformer à l'alinéa 20(1)f) ou au paragraphe 20(3);

d) il n'occupe pas l'amélioration résidentielle visée à l'article 21 à titre de résidence principale comme l'exige cet article.

(2) Le destinataire d'un transfert visé au paragraphe (1) doit payer à la Première Nation le même montant de taxe qu'il aurait été tenu de payer au titre de la présente loi s'il n'avait pas obtenu l'exemption ou le remboursement.

(3) S'il détermine que le paragraphe (1) s'applique au destinataire d'un transfert, l'administrateur lui

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délivre un avis de cotisation, et le destinataire du transfert doit payer à la Première Nation la taxe qui aurait été payable s'il n'avait pas obtenu l'exemption ou le remboursement, plus l'intérêt calculé sur la taxe depuis la date d'enregistrement ainsi que toute pénalité imposée aux termes de l'article 39.

(4) Le destinataire d'un transfert non visé au paragraphe (1) qui a obtenu une exemption au titre de l'article 20 ou un remboursement au titre des articles 22 ou 23 d'un montant supérieur à celui auquel il aurait eu droit en vertu de la présente loi doit payer à la Première Nation en tant que taxe exigible le montant du trop-payé, plus l'intérêt calculé sur la taxe depuis la date d'enregistrement ainsi que toute pénalité imposée aux termes de l'article 39.

(5) Les paragraphes (1) à (4) ne s'appliquent pas au destinataire d'un transfert qui a obtenu une exemption au titre de l'article 20 ou un remboursement au titre de l'article 22 si celui-ci ne satisfait pas aux exigences de l'article 21 pour la seule raison que, avant le premier anniversaire de la date d'enregistrement :

a) soit il décède;

b) soit il transfère le bien foncier aux termes d'une entente de séparation écrite ou d'une ordonnance judiciaire dans le cadre d'une loi fédérale, provinciale ou de la Première Nation régissant le partage des biens matrimoniaux.

Règle applicable aux exemptions

25. Malgré les articles 14 à 24, le destinataire d'un transfert n'a pas droit à la fois à une exemption ou un remboursement pour l'acheteur d'une première maison et à une exemption ou un remboursement pour une maison neuve, et il ne peut faire une demande pour les deux à la fois à l'égard du même transfert taxable.

PARTIE VI

EXAMENS, DEMANDES DE RENSEIGNEMENTS ET INSPECTIONS

Examen par l'administrateur

26.(1) L'administrateur examine chaque déclaration et chaque demande d'exemption présentées aux termes de la présente loi.

(2) L'administrateur peut déterminer si :

a) une déclaration est exacte;

b) une demande d'exemption est exacte;

c) la taxe exigible a été acquittée comme l'exige la présente loi;

d) il a été contrevenu à une disposition de la présente loi.

Demande de renseignements ou de documents

27.(1) L'administrateur peut remettre une demande de renseignements à toute personne, notamment l'auteur d'un transfert, le destinataire d'un transfert ou le détenteur d'un intérêt foncier sur lequel une taxe a été ou aurait dû être prélevée, et la personne doit alors lui fournir les renseignements demandés ainsi que les dossiers pertinents, à toute fin liée à l'application de la présente loi, dans les quatorze (14) jours suivants ou dans le délai supérieur indiqué dans la demande.

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(2) L'administrateur n'est pas lié par les renseignements fournis aux termes du paragraphe (1) et il peut, indépendamment des renseignements reçus ou s'il n'en reçoit aucun, établir la cotisation de taxe à payer ou prendre toute autre décision ou toute mesure qu'il juge indiquée.

Inspection

28.(1) L'administrateur ou toute autre personne autorisée par la Première Nation peut, à toute fin liée à l'application ou au contrôle d'application de la présente loi :

a) pendant les heures d'ouverture normales, pénétrer dans tout lieu où est exploitée une entreprise, est exercée une activité relativement à une entreprise, ou sont tenus ou devraient être tenus des dossiers commerciaux, et inspecter les dossiers qui se rapportent ou peuvent se rapporter au montant de la taxe payable aux termes de la présente loi;

b) examiner tout intérêt foncier dont l'examen peut, à son avis, aider à vérifier l'exactitude d'une déclaration ou d'une demande d'exemption ou les renseignements y figurant ou devant y figurer, ou à déterminer le montant de la taxe payable aux termes de la présente loi.

(2) Si des dossiers sont inspectés ou produits en application du présent article, la personne qui en fait l'inspection ou qui les reçoit peut en faire des copies.

(3) Il est interdit d'entraver l'action d'une personne qui fait ce qu'elle est autorisée à faire en vertu du présent article.

PARTIE VII
REMBOURSEMENTS

Remboursement des taxes payées

29.(1) Si une personne a payé la taxe selon l'avis de cotisation et qu'à la suite d'une décision ou d'une ordonnance mentionnée ci-après, la taxe exigible est inférieure au montant effectivement payé, l'administrateur rembourse le trop-payé, avec des intérêts calculés conformément au paragraphe (4) :

a) une décision de l'administrateur visée à l'article 33;

b) une ordonnance judiciaire visée à l'article 34.

(2) L'administrateur rembourse la taxe payée, avec des intérêts calculés conformément au paragraphe (4), si, après qu'une personne a payé la taxe aux termes de l'article 6 :

a) elle retire la demande d'enregistrement,

b) la demande d'enregistrement est rejetée et n'est pas soumise à nouveau.

(3) Si une personne est réputée avoir payé la taxe à l'égard d'un transfert rectificatif et que la taxe exigible est inférieure au montant réputé avoir été payé, l'administrateur rembourse le trop-payé, avec des intérêts calculés conformément au paragraphe (4).

(4) Lorsque des intérêts sont payables sur un remboursement de taxes au titre de la présente loi, l'administrateur calcule ces intérêts de la façon suivante :

a) l'intérêt commence à courir à la date à laquelle les taxes ont initialement été payées à la Première Nation;

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b) le taux d'intérêt applicable à chaque période successive de trois (3) mois, commençant le 1er janvier, le 1er avril, le 1er juillet et le 1er octobre de chaque année, est le taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la Première Nation en vigueur le 15e jour du mois précédant la période de trois (3) mois;

c) l'intérêt n'est pas composé;

d) l'intérêt cesse de courir le jour où le paiement de la somme due est remis ou envoyé par la poste à la personne à qui elle est destinée ou lui est effectivement versé.

Remboursement de taxes sur demande

30.(1) Lorsqu'une personne a payé un montant à titre de taxe aux termes de la présente loi alors qu'elle n'avait pas l'obligation légale de payer cette taxe, elle peut demander à l'administrateur un remboursement du montant payé.

(2) Pour demander un remboursement en vertu du paragraphe (1), la personne doit :

a) présenter à l'administrateur une demande écrite rédigée sur le formulaire exigé par lui et signée par la personne qui a payé le montant réclamé;

b) fournir une preuve suffisante pour convaincre l'administrateur que la personne ayant payé le montant a droit au remboursement.

(3) Pour l'application de l'alinéa (2)a), lorsque la personne ayant payé le montant est une personne morale, la demande doit être signée par un signataire autorisé de celle-ci.

(4) Lorsqu'il reçoit une demande de remboursement en vertu du présent article et qu'il est convaincu que la personne a payé un montant à titre de taxe alors qu'elle n'avait pas l'obligation légale de payer cette taxe, l'administrateur lui rembourse ce montant, sans intérêt.

(5) À titre de restriction au paragraphe (4), l'administrateur ne peut accorder le remboursement d'un montant payé plus de _____ (_) ans avant la date de présentation de la demande de remboursement visée à l'alinéa (2)a). **[Note à la Première Nation: au moins deux ans.]**

(6) S'il détermine qu'un remboursement ne peut être accordé en vertu du présent article, l'administrateur en donne un avis écrit au destinataire du transfert, en y indiquant les motifs à l'appui, et l'avis est réputé constituer un avis de cotisation afin de permettre au contribuable de présenter une demande de réexamen au titre de la présente loi.

Recouvrement des remboursements obtenus à tort

31.(1) Si, après qu'un remboursement a été versé à une personne conformément à la présente loi, l'administrateur détermine qu'elle n'y avait pas droit ou qu'elle n'avait droit qu'à un montant inférieur, le montant auquel elle n'avait pas droit est réputé constituer un montant de taxe imposé par l'article 6 qu'elle était tenue d'acquitter à la date du remboursement.

(2) Lorsque l'administrateur fait une détermination aux termes du paragraphe (1), il délivre à la personne un avis de cotisation qui précise les raisons pour lesquelles elle n'avait pas droit au remboursement, ou n'avait droit qu'à un montant inférieur, et indique le montant de taxe à payer, y compris les intérêts et les pénalités si l'article 39 s'applique.

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PARTIE VIII

ÉVALUATION DE LA TAXE, RÉEXAMEN ET APPEL

Évaluation de la taxe par l'administrateur

32.(1) L'administrateur peut déterminer, à l'égard d'un transfert taxable, en se fondant sur les renseignements à sa disposition :

a) la juste valeur marchande de ce transfert;

b) l'applicabilité d'une exemption demandée en vertu de la présente loi;

c) le montant de taxe que doit payer le destinataire du transfert aux termes de la présente loi.

(2) L'administrateur établit la cotisation de taxe et délivre un avis de cotisation au destinataire du transfert s'il détermine, selon le cas :

a) que la juste valeur marchande indiquée sur la déclaration est erronée;

b) qu'une exemption demandée par le destinataire du transfert n'est pas applicable;

c) que, pour quelque raison, le destinataire du transfert n'a pas payé le bon montant de taxe.

(3) L'avis de cotisation contient les renseignements applicables suivants :

a) le nom et l'adresse du destinataire du transfert;

b) une description de l'intérêt foncier;

c) la juste valeur marchande du transfert taxable calculée par l'administrateur;

d) la décision de l'administrateur quant à l'applicabilité de l'exemption demandée par le destinataire du transfert;

e) le montant total de taxe payable sur le transfert taxable calculé par l'administrateur;

f) le montant de taxe payé par le destinataire du transfert;

g) les pénalités et intérêts payables par le destinataire du transfert aux termes de la partie X à la date de l'avis de cotisation;

h) le solde de la taxe à payer ou le montant payé en trop;

i) la date de l'avis de cotisation.

(4) L'avis de cotisation délivré par l'administrateur constitue un relevé de taxes et une demande de paiement des taxes exigibles, le cas échéant.

(5) Si l'avis de cotisation indique un trop-payé de taxes, l'administrateur rembourse le montant payé en trop, conformément à la présente loi.

(6) Si l'avis de cotisation indique un montant de taxes exigibles, ces taxes sont dues et payables dans les trente (30) jours suivant la date qui y est indiquée, que le contribuable présente ou non une demande de réexamen à l'égard de la cotisation.

(7) Sous réserve de modification lors du réexamen, l'avis de cotisation est valide et exécutoire malgré toute erreur ou omission ou tout vice de forme ou de procédure.

(8) Sauf disposition contraire des paragraphes (9) à (12), l'administrateur délivre un avis de cotisation

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dans un délai d'un (1) an suivant la date d'enregistrement du transfert taxable.

(9) Lorsqu'une demande d'exemption est présentée en vertu de l'alinéa 12(2)g), l'administrateur délivre un avis de cotisation dans les vingt-quatre (24) mois suivant la date du premier transfert après le lotissement.

(10) Lorsqu'une demande d'exemption est présentée en vertu de l'alinéa 12(2)u), l'administrateur délivre un avis de cotisation dans les _____ (__) mois suivant la date d'enregistrement du transfert taxable auquel se rapporte l'exemption. **[Note à la Première Nation : Cette disposition n'est obligatoire que si l'exemption visée à l'alinéa 12(2)u) est incluse dans la présente loi. Pour fixer le nombre de mois, il faut calculer le nombre de mois prévu dans l'exemption visée à l'alinéa 12(2)u) et y ajouter de 2 à 4 mois supplémentaires.]**

(11) Lorsqu'une demande d'exemption est présentée en vertu des articles 15 ou 20 ou qu'une demande de remboursement est faite en vertu des articles 17, 22 ou 23, l'administrateur délivre un avis de cotisation dans les vingt-quatre (24) mois suivant la date d'enregistrement du transfert taxable auquel se rapporte l'exemption ou le remboursement.

(12) Malgré les délais prévus au présent article, lorsque l'administrateur établit qu'une personne a fait une déclaration inexacte attribuable à la négligence, à un manque d'attention ou à une omission volontaire, ou a commis une fraude en communiquant des renseignements aux termes de la présente loi, en réclamant une exemption ou en demandant un remboursement, ou en omettant de communiquer des renseignements, ou qu'elle n'a pas produit une déclaration exigée par la présente loi, il peut établir la cotisation de taxe et délivrer un avis de cotisation à la personne à tout moment opportun.

Réexamen de la cotisation

33.(1) Le destinataire d'un transfert qui reçoit un avis de cotisation peut demander que l'administrateur réexamine la cotisation de taxe en lui présentant une demande de réexamen dans les soixante (60) jours suivant la date indiquée sur l'avis de cotisation.

(2) La demande de réexamen doit exposer les motifs de la demande ainsi que tous les faits pertinents, y compris une estimation de la juste valeur marchande si cette donnée est pertinente en l'espèce.

(3) Sur réception de la demande de réexamen, l'administrateur procède au réexamen et, dans les trente (30) jours suivant la réception de la demande :

a) soit confirme la cotisation de taxe ou le refus d'accorder un remboursement, selon le cas;

b) soit modifie la cotisation de taxe ou verse un remboursement, selon le cas.

(4) Lorsqu'il confirme la cotisation de taxe ou le refus d'accorder un remboursement en application du paragraphe (3), l'administrateur donne un avis écrit de sa décision au destinataire du transfert.

(5) Lorsqu'il décide de modifier une cotisation de taxe ou de verser un remboursement en application de l'alinéa (3)b), l'administrateur calcule les taxes et les intérêts exigibles sur le transfert taxable, s'il y a lieu, ou le montant du remboursement, selon le cas, et délivre au destinataire du transfert un avis de cotisation modifié qui tient compte de la décision.

(6) L'administrateur peut prolonger le délai dont dispose le destinataire du transfert pour présenter une demande de réexamen si :

a) d'une part, une demande de prolongation lui est présentée avant l'expiration du délai prévu au

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paragraphe (1);

b) la demande précise les raisons de la prolongation et la durée du sursis requis.

(7) La décision résultant du réexamen ou l'avis de cotisation modifié délivré aux termes du paragraphe (5) ne peuvent faire l'objet d'une demande de réexamen.

Appel au tribunal

34.(1) Il peut être interjeté appel de la décision de l'administrateur visée à l'article 33 devant un tribunal compétent.

(2) L'appel interjeté en vertu du présent article est entendu dans les soixante (60) jours suivant l'avis de la décision de l'administrateur.

(3) L'appel visé au présent article est une nouvelle audience qui ne se limite pas aux éléments de preuve et aux questions dont l'administrateur était saisi.

(4) Le tribunal peut rejeter ou accueillir l'appel, modifier la décision faisant l'objet de l'appel ou renvoyer la décision à l'administrateur pour réexamen.

(5) Il peut être interjeté appel de la décision du tribunal devant la cour d'appel, avec l'autorisation d'un juge de cette cour.

PARTIE IX
DOSSIERS ET CERTIFICATS DE TAXES

Dossiers sur les taxes prélevées

35. L'administrateur tient, relativement à l'application de la présente loi, des dossiers sur ce qui suit :

a) les taxes prélevées;

b) les déclarations reçues;

c) les demandes d'exemptions reçues et la décision prise pour chaque demande;

d) les paiements de taxes effectués et les reçus délivrés;

e) les demandes de réexamen reçues par l'administrateur et la décision prise pour chaque demande;

f) les demandes de remboursement reçues et les remboursements versés;

g) les mesures d'exécution prises.

Certificat de taxe

36.(1) Sur réception d'une demande écrite accompagnée du paiement du droit prévu au paragraphe (2), l'administrateur délivre un certificat de taxe indiquant si les taxes relatives à un transfert taxable ont été payées ou, dans le cas contraire, le montant des taxes en souffrance.

(2) Le droit à payer pour l'obtention d'un certificat de taxe est de _____ dollars (____ $) pour chaque transfert taxable.

PARTIE X
PÉNALITÉS ET INTÉRÊTS

Intérêt

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37. Lorsque la présente loi prévoit le paiement d'intérêts sur les taxes impayées, un intérêt de quinze pour cent (15 %) par année est imposé sur les taxes impayées jusqu'à leur acquittement ou recouvrement.

Pénalité

38. Lorsque la présente loi prévoit l'imposition d'une pénalité sur les taxes impayées, une pénalité de dix pour cent (10 %) – imposée une seule fois – de la partie qui reste à payer est ajoutée au montant des taxes impayées et le montant ainsi ajouté est, à toutes fins utiles, réputé faire partie des taxes.

Pénalité et intérêt dans certains cas

39. Si l'administrateur détermine que le destinataire d'un transfert a fourni des renseignements faux ou trompeurs de l'un des types ci-après, celui-ci doit payer, en plus des taxes exigibles sur le transfert taxable, une pénalité ajoutée à compter de la date d'enregistrement et des intérêts calculés à compter de cette date :

a) des renseignements servant à appuyer une exemption de taxe au titre de la présente loi;

b) des renseignements servant à appuyer une demande de remboursement au titre des articles 17, 22, 23 ou 30;

c) des renseignements relatifs à la juste valeur marchande d'un transfert taxable.

Pénalité et intérêt en cas de défaut de paiement

40.(1) Sauf dans les cas où une pénalité est imposée en application de l'article 39, les taxes qui demeurent impayées le lendemain de la date d'échéance indiquée sur l'avis de cotisation sont frappées d'une pénalité.

(2) Sauf dans le cas où des intérêts sont imposés en application des articles 18, 24 ou 39, les taxes qui demeurent impayées le lendemain de la date d'échéance indiquée sur l'avis de cotisation sont frappées d'intérêts qui s'accumulent à compter de ce jour jusqu'à la date où les taxes sont effectivement payées.

PARTIE XI

PERCEPTION ET CONTRÔLE D'APPLICATION

Recouvrement des taxes impayées

41.(1) Les taxes prélevées au titre de la présente loi constituent une créance de la Première Nation dont le recouvrement peut être poursuivi devant un tribunal compétent ou de toute manière autorisée par la loi; sauf disposition contraire, le recours à une méthode n'empêche pas la poursuite du recouvrement par une ou plusieurs autres méthodes.

(2) Une copie de l'avis de cotisation indiquant les taxes à payer par une personne, certifiée comme copie conforme par l'administrateur, constitue une preuve de la dette fiscale de la personne.

(3) Les frais engagés par la Première Nation pour le recouvrement des taxes impayées et les mesures d'exécution requises sont :

a) calculés conformément à l'annexe VII;

b) payables par le débiteur à titre de taxes impayées.

Avis des mesures d'exécution

42.(1) Avant d'entreprendre des mesures d'exécution en vue du recouvrement des taxes,

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l'administrateur donne au contribuable un avis écrit de son intention de le contraindre au paiement.

(2) Le défaut de donner l'avis visé au paragraphe (1) ne porte pas atteinte à la validité des procédures entamées pour le recouvrement des taxes ou des sommes à percevoir comme taxes au titre de la présente loi.

Création de privilèges

43.(1) Les taxes impayées constituent un privilège grevant l'intérêt foncier auquel elles s'appliquent, qui assujettit l'intérêt foncier et lie les détenteurs subséquents de celui-ci.

(2) L'administrateur conserve une liste des privilèges créés aux termes de la présente loi et dépose un avis de chaque privilège au bureau d'enregistrement.

(3) Un privilège figurant sur la liste visée au paragraphe (2) a priorité sur tout privilège, charge, réclamation ou sûreté, enregistré ou non, relatif à l'intérêt foncier.

(4) L'administrateur peut présenter une demande à un tribunal compétent pour assurer la protection ou l'exécution d'un privilège visé au paragraphe (1), s'il estime que cette mesure est nécessaire ou indiquée.

(5) Sur réception du paiement intégral des taxes exigibles ayant donné lieu à la création d'un privilège, l'administrateur enregistre, sans délai, la mainlevée du privilège.

(6) La mainlevée du privilège par l'administrateur constitue la preuve du paiement des taxes relatives à l'intérêt foncier.

(7) Une erreur technique ou une omission commise lors de la création du privilège ou de son inscription sur la liste des privilèges n'entraîne pas la perte ou la diminution du privilège.

PARTIE XII
DISPOSITIONS GÉNÉRALES

Communication de renseignements

44.(1) L'administrateur ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;

b) dans le cadre d'une procédure judiciaire ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur peut communiquer des renseignements confidentiels concernant un transfert taxable au mandataire du destinataire du transfert si la communication de ces renseignements a été autorisée par écrit par le destinataire du transfert.

(3) Le mandataire ne peut utiliser les renseignements communiqués en vertu du paragraphe (2) qu'aux fins autorisées par écrit par le destinataire du transfert.

Communication aux fins de recherche

45. Malgré l'article 44 :

a) l'administrateur peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne

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contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

46. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer la taxe ou tout autre montant imposé aux termes de la présente loi ne peut être modifiée, en raison :

a) d'une erreur ou d'une omission dans une détermination ou un calcul fait par l'administrateur, la Première Nation ou toute personne autorisée par celle-ci;

b) d'une cotisation de taxe inexacte ou incomplète, du défaut d'établir une cotisation de taxe, ou d'une erreur, d'un vice ou d'une omission de procédure dans un avis de cotisation ou tout avis donné aux termes de la présente loi;

c) du défaut de la part de l'administrateur, de la Première Nation ou de toute personne autorisée par celle-ci de prendre des mesures dans le délai prévu.

Restriction

47.(1) Sauf disposition contraire de la présente loi, nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

48.(1) Lorsque la présente loi exige la transmission d'un avis par la poste ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire;

b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;

c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle.

(2) Sauf disposition contraire de la présente loi :

a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;

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b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;

c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

49.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

50. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20___, à _____, dans la province de la Colombie-Britannique.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

_____ [Nom]
Chef [veuillez inscrire le nom au complet]

_____ [Nom]
Conseiller [veuillez inscrire le nom au complet]

_____ [Nom]
Conseiller [veuillez inscrire le nom au complet]

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ANNEXE I

CALCUL DE LA JUSTE VALEUR MARCHANDE

Définition

1. Dans la présente annexe :

a) « loyer » ne vise pas les montants qui sont calculés séparément aux termes d'un bail et qui sont payables au bailleur en remboursement :

(i) soit des taxes,

(ii) soit des dépenses raisonnables liées à l'exploitation de locaux à locataires multiples dont fait partie l'intérêt foncier donné à bail;

b) « évaluation » s'entend d'une évaluation effectuée par un évaluateur indépendant qui détient le titre d'évaluateur agréé « AACI » décerné par l'Institut canadien des évaluateurs ou qui est désigné, enregistré ou autorisé par permis à titre d'évaluateur agréé conformément aux lois de la province de la Colombie-Britannique, selon le cas;

c) « valeur imposable » s'entend de la valeur imposable la plus récente d'un intérêt foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la Première Nation pris en vertu du sous-alinéa 5(1)*a*)(i) de la Loi.

Calcul de la durée d'un bail et d'un domaine viager

2.(1) Sous réserve de l'article 6 et des paragraphes (2), (3) et (5), la durée d'un bail est la somme des éléments suivants :

a) le nombre d'années pour lesquelles le destinataire d'un transfert a le droit d'occuper l'intérêt foncier donné à bail;

b) le nombre maximum d'années non comptées en application de l'alinéa a) durant lesquelles le destinataire d'un transfert, par l'exercice de droits ou d'options de renouveler ou de prolonger le bail, peut occuper l'intérêt foncier donné à bail.

(2) Sous réserve du paragraphe (3), la durée d'un bail est la partie non écoulée de la durée calculée conformément au paragraphe (1) à la date d'enregistrement.

(3) Si le bail vise une multipropriété ou un régime de propriété partagée, la durée du bail est calculée en additionnant le nombre d'années durant lesquelles le destinataire d'un transfert peut, pour toute partie d'une année, occuper l'intérêt foncier.

(4) Sous réserve du paragraphe (5), la durée d'un domaine viager est le nombre d'années d'espérance de vie, fondé sur le tableau 3, qu'il reste au détenteur du domaine viager à la date d'enregistrement de celui-ci au bureau d'enregistrement.

(5) La durée d'un bail ou d'un domaine viager qui serait autrement exprimée comme une fraction d'année ou un nombre d'années plus une fraction d'année est arrondie au nombre entier supérieur.

Juste valeur marchande des baux prépayés

3.(1) La juste valeur marchande d'un transfert comportant l'octroi ou le transfert d'un bail prépayé est égale au montant du prix d'achat payé en numéraire ou toute autre contrepartie par le destinataire du

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transfert, si :

a) d'une part, le loyer prévu au bail n'est soumis à aucun rajustement ni révision et a été payé pour la durée du bail avant la date d'enregistrement ou sera payé dans un délai d'un (1) an suivant cette date;

b) d'autre part, le bailleur et le destinataire du transfert n'ont pas de lien de dépendance entre eux.

(2) Dans le cas où le bailleur a un lien de dépendance avec le destinataire du transfert, la juste valeur marchande est égale au montant qui aurait été payé si l'intérêt foncier à bail avait été vendu à la date d'enregistrement sur le marché libre par un vendeur consentant à un acheteur consentant, libre de toute fiducie et non grevé d'un jugement ordonnant un paiement en espèces ou d'une hypothèque ou autre instrument financier garantissant le paiement d'une somme ou l'exécution d'une obligation.

Juste valeur marchande des baux d'une durée maximale de 30 ans

4.(1) La juste valeur marchande d'un transfert comportant l'octroi ou le transfert d'un bail :

a) auquel l'article 3 ne s'applique pas,

b) dont la durée n'excède pas trente (30) ans,

c) dont le bailleur n'a pas de lien de dépendance avec le destinataire du transfert,

est égale, sous réserve du choix exercé en vertu du paragraphe (2), au montant calculé selon la formule suivante :

CF + (PAL x FVA)

où :

CF représente la contrepartie forfaitaire payée par le destinataire du transfert pour l'octroi ou le transfert du bail, y compris les améliorations situées sur le bien foncier à bail;

PAL représente le paiement annuel de loyer à verser la dernière année pour laquelle des loyers sont établis aux termes du bail;

FVA représente le facteur de valeur actualisée prévu à la colonne 2 du tableau 2 en regard du nombre d'années indiqué à la colonne 1 qui correspond à la durée du bail.

(2) Le destinataire du transfert peut choisir de calculer la juste valeur marchande du bail conformément à l'article 5.

Juste valeur marchande des autres baux

5.(1) Sous réserve du paragraphe (2), la juste valeur marchande d'un bail auquel l'article 4 ne s'applique pas est égale au montant calculé selon la formule suivante :

VFS x P

où :

VFS représente la juste valeur marchande de l'intérêt en fief simple, y compris les améliorations se trouvant sur l'intérêt foncier donné à bail;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du bail.

(2) Pour l'application du paragraphe (1), lorsqu'une partie des améliorations sur une parcelle de terre

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sont louées, la juste valeur marchande de l'intérêt foncier donné à bail est calculée selon la formule suivante :

$$\frac{\text{VFS x P x SLTIB}}{\text{SLT}}$$

où :

VFS représente la juste valeur marchande de l'intérêt en fief simple, y compris les améliorations, où est situé l'intérêt foncier donné à bail;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du bail;

SLTIB représente la superficie louable totale de l'intérêt foncier donné à bail;

SLT représente la superficie louable totale des améliorations se trouvant sur les terres où est situé l'intérêt foncier donné à bail.

(3) La VFS visée aux paragraphes (1) et (2) correspond à la valeur imposable de l'intérêt foncier à bail, si cette donnée est disponible.

(4) Si la valeur imposable n'est pas disponible, l'administrateur peut :

a) soit calculer la VFS en utilisant les meilleures données disponibles, y compris notamment la valeur imposable ou les données d'évaluation de biens fonciers comparables;

b) soit exiger du destinataire du transfert qu'il fournisse à ses frais une évaluation de la VFS.

(5) Si l'administrateur calcule la VFS en application de l'alinéa (4)a), le destinataire du transfert peut, dans les dix (10) jours après que l'administrateur lui a donné avis de la VFS ainsi calculée, choisir de fournir une évaluation de la VFS à ses frais, auquel cas il dispose d'un délai supplémentaire de vingt et un (21) jours ou de tout autre délai qu'accepte l'administrateur.

(6) Si le destinataire du transfert fournit l'évaluation visée au paragraphe (5), l'administrateur est tenu d'utiliser la VFS fondée sur cette évaluation pour l'application du présent article.

Juste valeur marchande d'une convention de modification du bail

6.(1) Pour l'application du présent article, la durée d'une convention de modification du bail est égale à la somme des éléments suivants :

a) la durée du bail avant la prolongation accordée par la convention de modification du bail, calculée conformément au paragraphe 2(1) sans égard au paragraphe 2(2) à compter de la date de signature initiale de la convention de bail; **[Note à la Première Nation : Si l'exemption visée à l'alinéa 12(2)(v) n'est pas incluse, il faudrait supprimer cet alinéa et renuméroter en conséquence.]**

b) le nombre d'années, selon le paragraphe 2(5), dont le bail est prolongé grâce à la convention de modification du bail.

(2) Pour l'application de l'alinéa (1)b), les options ou les droits de renouveler ou de prolonger le bail aux termes de la convention de modification du bail sont réputés avoir été exercés afin de prévoir la plus longue prolongation possible.

(3) Sous réserve du paragraphe (5), si la durée de la convention de modification du bail est de cent

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(100) ou moins, la juste valeur marchande de celle-ci est calculée selon la formule suivante :

CF + (PAL x FVA)

où :

CF représente la contrepartie forfaitaire payée par le destinataire du transfert pour la modification du bail, y compris les améliorations situées sur le bien foncier à bail;

PAL représente le paiement annuel du loyer à verser la dernière année pour laquelle des loyers sont établis aux termes du bail tel que prolongé par la convention de modification du bail;

FVA représente le facteur de valeur actualisée prévu à la colonne 2 du tableau 2 en regard du nombre d'années indiqué à la colonne 1 qui correspond au nombre d'années applicable selon l'alinéa (1)b).

(4) Si la durée de la convention de modification du bail dépasse cent (100) ans, l'article 5 s'applique aux fins du calcul de la juste valeur marchande de celle-ci, sauf que l'élément « P » est égal au pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond au nombre d'années applicable selon l'alinéa (1)b).

(5) Le destinataire du transfert peut choisir de calculer la juste valeur marchande du bail conformément à l'article 5 avec la modification prévue au paragraphe (4).

Juste valeur marchande des domaines viagers

7. La juste valeur marchande d'un domaine viager sur un bail est le montant calculé selon la formule suivante :

VIB x P

où :

VIB représente la juste valeur marchande de l'intérêt foncier à bail, calculée :

a) comme si le domaine viager n'existait pas;

b) conformément aux articles 3, 4 ou 5, selon le cas;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du domaine viager.

Transferts avec lien de dépendance

8. Lorsque l'auteur du transfert a un lien de dépendance avec le destinataire du transfert, l'administrateur peut :

a) soit utiliser la valeur imposable;

b) soit obliger le destinataire du transfert à fournir à ses frais avec sa déclaration, le cas échéant, une évaluation de l'un ou l'autre des éléments suivants :

(i) le montant visé au paragraphe 3(2),

(ii) le PAL visé aux articles 4 ou 6 qui serait payé sur le marché libre à la date d'enregistrement par le destinataire d'un transfert sans lien de dépendance,

(iii) la VFS visée à l'article 5 qui serait payée sur le marché libre à la date d'enregistrement par le destinataire d'un transfert sans lien de dépendance.

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TABLEAU 1 – POURCENTAGE DE LA JUSTE VALEUR MARCHANDE

Colonne 1	Colonne 2
Durée de la convention de bail ou espérance de vie	**Pourcentage de la juste valeur marchande des lieux donnés à bail ou des terres assujetties au domaine viager**
5 ans ou moins	40 %
Plus de 5 ans sans excéder 10 ans	50 %
Plus de 10 ans sans excéder 20 ans	60 %
Plus de 20 ans sans excéder 30 ans	70 %
Plus de 30 ans sans excéder 40 ans	80 %
Plus de 40 ans sans excéder 50 ans	90 %
Plus de 50 ans	100 %

TABLEAU 2 – FACTEURS DE VALEUR ACTUALISÉE

Colonne 1	Colonne 2
Durée de la convention de bail	**Facteur de valeur actualisée (à 8%)**
1	1,0
2	1,8
3	2,6
4	3,3
5	4,0
6	4,6
7	5,2
8	5,7
9	6,2
10	6,7
11	7,1
12	7,5
13	7,9
14	8,2
15	8,6
16	8,9
17	9,1

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Colonne 1	Colonne 2
Durée de la convention de bail	**Facteur de valeur actualisée (à 8%)**
18	9,4
19	9,6
20	9,8
21	10,0
22	10,2
23	10,4
24	10,5
25	10,7
26	10,8
28	11,1
29	11,2
30-31	11,3
32	11,4
33	11,5
34	11,6
37-38	11,8
39-40	11,9
41-43	12,0
44-46	12,1
47-50	12,2
51-57	12,3
58-71	12,4
72-100	12,5

TABLEAU 3 – ESPÉRANCE DE VIE

Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
0	71,88	78,98
1	71,67	78,65
2	70,73	77,70
3	69,77	76,74
4	68,80	75,77
5	67,84	74,79
6	66,86	73,81
7	65,88	72,83
8	64,90	71,84
9	63,91	70,86
10	62,92	69,87

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
11	61,94	68,88
12	60,95	67,90
13	59,97	66,91
14	59,00	65,93
15	58,04	64,95
16	57,10	63,97
17	56,16	63,00
18	55,23	62,02
19	54,31	62,05
20	53,39	60,08
21	52,47	59,11
22	51,55	58,14
23	50,63	57,16
24	49,71	56,19
25	48,78	55,22
26	47,86	54,25
27	46,92	53,27
28	45,99	52,30
29	45,05	51,33
30	44,11	50,36
31	43,17	49,39
32	42,22	48,42
33	41,28	47,45
34	40,34	46,48
35	39,39	45,51
36	38,45	44,55
37	37,52	43,59
38	36,58	42,63
39	35,65	41,68
40	34,72	40,73
41	33,80	39,78
42	32,88	38,84
43	31,97	37,90
44	31,06	36,97
45	30,16	36,04
46	29,27	35,11
47	28,39	34,19
48	27,52	33,28
49	26,66	32,37
50	25,81	31,47
51	24,97	30,57

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
52	24,14	29,68
53	23,33	28,80
54	22,52	27,93
55	21,73	27,06
56	20,95	26,20
57	20,18	25,35
58	19,43	24,51
59	18,69	23,68
60	17,96	22,85
61	17,25	22,03
62	16,56	21,22
63	15,88	20,42
64	15,21	19,63
65	14,57	18,85
66	13,93	18,09
67	13,32	17,33
68	12,72	16,59
69	12,14	15,86
70	11,58	15,14
71	11,03	14,44
72	10,49	13,75
73	9,98	13,08
74	9,48	12,42
75	9,00	11,78
76	8,53	11,15
77	8,09	10,54
78	7,66	9,95
79	7,25	9,39
80	6,85	8,84
81	6,48	8,32
82	6,12	7,82
83	5,78	7,34
84	5,45	6,88
85	5,14	6,45
86	4,85	6,04
87	4,57	5,65
88	4,30	5,28
89	4,05	4,93
90	3,82	4,60
91	3,59	4,29
92	3,38	3,99

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
93	3,19	3,71
94	2,96	3,39
95	2,65	2,99
96	2,27	2,51
97	1,84	1,99
98	1,41	1,50
99	1,05	1,10
100	0,79	0,81
101	0,60	0,61
102	0,50	0,50

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ANNEXE II

PREMIÈRE NATION _____
RENSEIGNEMENTS EXIGÉS DANS LA DÉCLARATION
DE TAXE SUR LES TRANSFERTS FONCIERS

Le formulaire de la déclaration de taxe sur les transferts fonciers doit exiger que soient fournis au moins les renseignements suivants :

a) les nom et adresse du destinataire du transfert;

b) l'adresse réelle et la description officielle de l'intérêt foncier visé par le transfert taxable;

c) la date d'enregistrement du transfert taxable;

d) le nom de l'auteur du transfert;

e) la durée du bail, calculée conformément à la présente loi;

f) la juste valeur marchande du transfert taxable, calculée conformément à la présente loi;

g) dans le cas d'un bail prépayé, le prix d'achat brut payé pour le transfert taxable, y compris toute contrepartie non monétaire ou autre, versée ou remise;

h) si le prix d'achat brut diffère de la juste valeur marchande, la raison de cet écart;

i) s'il ne s'agit pas d'un bail prépayé, le montant du loyer, la contrepartie forfaitaire et tout autre renseignement nécessaire pour calculer la juste valeur marchande conformément à la présente loi;

j) le calcul du montant de la taxe sur les transferts fonciers exigible à l'égard du transfert taxable.

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ANNEXE III

PREMIÈRE NATION _____
AVIS DE COTISATION RELATIF À LA TAXE SUR LES TRANSFERTS FONCIERS

DATE DE L'AVIS DE COTISATION : _____ 20__

Le présent avis est donné conformément à l'article __ de la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__)* à :

NOM : _____

ADRESSE :_____

_____

CONCERNANT LE TRANSFERT VISANT L'INTÉRÊT FONCIER DÉSIGNÉ COMME : _____

_____

DATE DU TRANSFERT :_____ 20__.

L'administrateur a évalué la taxe exigible sur le transfert taxable visant l'intérêt foncier susmentionné.

SOMMAIRE DE LA COTISATION :

EXEMPTION DEMANDÉE : _____

APPLICABILITÉ DE L'EXEMPTION :_____

PRIX D'ACHAT PAYÉ (S'IL Y A LIEU) :	_____$
JUSTE VALEUR MARCHANDE DU TRANSFERT TAXABLE :	_____$
TAXE SUR LES TRANSFERTS FONCIERS EXIGIBLE À L'ÉGARD DU TRANSFERT TAXABLE :	_____$
TAXE SUR LES TRANSFERTS FONCIERS PAYÉE PAR LE DESTINATAIRE DU TRANSFERT :	_____$
INTÉRÊTS COURUS À LA DATE DU PRÉSENT AVIS :	_____$
PÉNALITÉ IMPOSÉE À LA DATE DU PRÉSENT AVIS :	_____$
MONTANT TOTAL DES TAXES DUES ET PAYABLES :	_____$

DATE D'ÉCHÉANCE : _____ 20__

Les taxes exigibles sont dues et payables en entier au plus tard à la date d'échéance.

Les paiements doivent être faits au bureau de la Première Nation _____, situé au [insérer adresse], pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

[Note : Ajouter le libellé suivant seulement si une pénalité et des intérêts s'appliquent aux termes de la partie X de la présente loi :

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Une pénalité a été imposée sur les taxes impayées et l'intérêt court depuis la date d'enregistrement parce que le destinataire du transfert a fourni des renseignements faux ou trompeurs (cochez la case applicable) :

__ à l'appui d'une exemption de taxe au titre de la présente loi,

__ à l'appui d'une demande de remboursement au titre de l'article 17,

__ à l'appui d'une demande de remboursement au titre de l'article 22,

__ à l'appui d'une demande de remboursement au titre de l'article 23,

__ à l'appui d'une demande de remboursement au titre de l'article 30, ou

__ relativement à la juste valeur marchande d'un transfert taxable.]

Si de l'intérêt sur les taxes impayées est indiqué ci-dessus, cet intérêt continue à courir chaque jour où les taxes demeurent impayées.]

Les taxes qui ne sont pas payées à la date d'échéance indiquée dans le présent avis sont frappées de pénalités et d'intérêts conformément à la *Loi sur la taxe sur les transferts fonciers de la Première Nation* _____ *(20__)*.

Vous avez le droit de déposer une demande de réexamen au sujet de cette cotisation. Toute demande de réexamen doit être transmise à la Première Nation dans les soixante (60) jours suivant le présent avis de cotisation relatif à la taxe sur les transferts fonciers.

Veuillez communiquer avec notre bureau si vous avez des questions au sujet du présent avis ou de la procédure à suivre pour déposer une demande de réexamen.

_____

Administrateur de la Première Nation _____

[insérer les coordonnées]

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ANNEXE IV

PREMIÈRE NATION _____
CERTIFICAT DE TAXE SUR LES TRANSFERTS FONCIERS

Relativement à l'intérêt foncier désigné comme _____ et conformément à la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__)*, je certifie qu'à la date de délivrance du présent certificat :

Toutes les taxes sur les transferts fonciers exigibles à l'égard du transfert visant l'intérêt foncier susmentionné fait le _____ 20__ ont été payées.

OU

Des taxes impayées, y compris les intérêts, pénalités et frais afférents, d'un montant de _____ dollars (_____ $) sont dues et payables relativement à l'intérêt foncier susmentionné.

Les personnes suivantes sont solidairement responsables du paiement de la totalité des taxes impayées :

_____

_____

_____

Administrateur de la Première Nation _____

Fait le _____ 20___.

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ANNEXE V

DEMANDE DE RENSEIGNEMENTS DE L'ADMINISTRATEUR
DE LA PREMIÈRE NATION _____

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____

_____

DATE DE LA DEMANDE : _____

EN VERTU de l'article ___ de la *Loi sur la taxe sur les transferts fonciers de la Première Nation* _____ *(20__)*, je vous demande de me fournir par écrit, au plus tard le _____ **(Note : la date doit être postérieure d'au moins quatorze (14) jours à la date de la demande)**, les renseignements suivants concernant un transfert visant l'intérêt foncier susmentionné :

(1)

(2)

(3)

_____

Administrateur de la Première Nation _____

Fait le _____ 20___.

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ANNEXE VI

DEMANDE DE RÉEXAMEN

À : L'administrateur de la Première Nation _____
[adresse]

EN VERTU de la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20___)*, je demande le réexamen :

1. de la cotisation de taxe exigible sur un transfert visant l'intérêt foncier désigné comme : [description de l'intérêt foncier telle qu'elle figure dans l'avis de cotisation relatif à la taxe sur les transferts fonciers]

OU

2. du refus d'accorder un remboursement à l'égard d'un transfert visant l'intérêt foncier désigné comme :

[description de l'intérêt foncier telle qu'elle figure dans l'avis envoyé par l'administrateur]

La demande de réexamen de la cotisation ou du refus de remboursement est fondée sur les motifs suivants :

(1)

(2)

(3)

(préciser les motifs de la demande en donnant le plus de détails possible)

Je suis le destinataire du transfert susmentionné ou le mandataire autorisé de ce dernier.

Adresse et numéro de téléphone où l'on peut joindre le destinataire du transfert ou le mandataire autorisé :

_____

_____

_____ _____

Nom du destinataire du transfert ou du mandataire (inscrire en lettres moulées)

Signature

Fait le _____ 20___.

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ANNEXE VII

FRAIS PAYABLES PAR LE DÉBITEUR POUR LE
RECOUVREMENT DES TAXES IMPAYÉES ET LES MESURES D'EXÉCUTION

Frais découlant du recouvrement des taxes impayées et des mesures d'exécution requises :

1.	Pour la rédaction d'un avis	_____ $
2.	Pour la signification d'un avis à chaque personne ou lieu par la Première Nation	_____ $
3.	Pour la signification d'un avis à chaque personne ou lieu par un huissier ou un service de livraison	le coût réel
4.	Pour la publication dans un journal	le coût réel
5.	Les coûts réels non énumérés ci-dessus qui sont engagés par la Première Nation pour la prise des mesures d'exécution prévues par la présente loi sont imputés en fonction des montants indiqués sur les reçus.	

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_____ FIRST NATION

PROPERTY TRANSFER TAX LAW, 20__

(ONTARIO)

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VII Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the conveyance of those interests; and

C. The Council of the _____ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

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PART I
CITATION

Citation

1. This Law may be cited as the _____ *First Nation Property Transfer Tax Law, 20___* .

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"conveyance" means

(a) a transfer, grant or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

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

"expenditure law" means a law enacted under paragraph 5(1)(b) of the Act;

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

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

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "land", "real property" and "real estate" in the *Assessment Act* (Ontario) and any manufactured home, and includes a structure to be constructed as part of an agreement to convey an interest in land;

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

"lease" means a leasehold interest or estate in the reserve, and includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed,

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constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"member" means a member of the First Nation;

"Notice of Property Transfer Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Property Transfer Tax Assessment;

"permanent resident of Canada" means a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada);

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

"principal residence" means the usual place where an individual makes his or her home;

"registration date" means the date on which an application is made to register a conveyance in the registry;

"registry" means the [insert name] land registry in which interests in land are registered;

"Request for Information or Documents" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

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

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses under the [insert zoning law citation];

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"single family residence" means a structure or part of a structure that is designed for occupation as a residence, including a condominium unit, and includes a residence that is to be constructed as part of the arrangement relating to a conveyance; **[Note to First Nation: Include this definition only if including the additional tax on single family residences.]**

"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is conveyed or whose interest in land is created, increased or given effect to under a conveyance;

"transferor" means a person making a conveyance to a transferee; and

"value of the consideration" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I.

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(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Administrator

3.(1) Council must appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator must fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the First Nation from time to time.

(3) The administrator may, with the consent of [insert title], assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the First Nation.

(4) The administrator must, in each year no later than [insert date], report to Council on the administration of this Law during the previous fiscal year, which report must include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) any appeals filed; and

(g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a conveyance in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a conveyance relating to that interest in land; and

(b) must be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a conveyance is liable for the tax even if

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(a) that person is also liable to pay taxes imposed under other property taxation laws of the First Nation; or

(b) the interest in land acquired by a co-transferee of the conveyance is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a conveyance, each transferee is jointly and severally liable to the First Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a conveyance who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption or refund, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a conveyance in the registry, the transferee must

(a) pay the tax computed at the rate set out in this Law; and

(b) file a completed Return in accordance with this Law, whether or not the conveyance is exempt from tax under this Law.

(2) The registry must refuse to accept an application for registration of a conveyance if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes must be made by cheque, money order or electronic transfer.

(4) Payments by cheque or money order must be made payable to the _____ First Nation, and payments by electronic transfer must be made as directed by the administrator.

(5) The First Nation must issue a receipt to the taxpayer for taxes paid under this Law.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a conveyance cannot be determined on the registration date because an appraisal or other valuation information is required to determine the value of the consideration of the conveyance, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the conveyance on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator must, on receipt of the appraisal or other valuation information, determine the tax owing on the conveyance.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator must determine the tax owing on the conveyance on the registration date, based on the best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator must deliver a Notice of Property Transfer Tax Assessment to the transferee and section 21

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applies.

Tax Rate

[Note to First Nation: The Law may set a tax rate that is the same or less than the rate set provincially. The rates and rate structure set out below reflect the current provincial rates.]

8.(1) The tax levied under this Law must be computed at the rate of

(a) one half of one percent (0.5 %) of the value of the consideration for the conveyance up to and including fifty-five thousand dollars ($55,000);

(b) one percent (1 %) of the value of the consideration for the conveyance that exceeds fifty-five thousand dollars ($55,000) up to and including two hundred and fifty thousand dollars ($250,000);

(c) one and one-half percent (1.5 %) of the value of the consideration for the conveyance that exceeds two hundred and fifty thousand dollars ($250,000) up to and including four hundred thousand dollars ($400,000); and

(d) two percent (2 %) of the value of the consideration for the conveyance that exceeds four hundred thousand dollars ($400,000).

(2) In addition to the rates set out in subsection (1), if the value of the consideration for the conveyance exceeds $2,000,000 and the conveyance is a conveyance of an interest in land that contains at least one (1) and not more than two (2) single family residences, an additional tax must be added at the rate of one-half of one percent (.5%) of the amount by which the value of the consideration exceeds $2,000,000.

(3) If a transferee

(a) applies to register a conveyance, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional conveyances respecting the same interest in land,

the tax owing on the conveyance referred to in paragraph (b) must be calculated based on the total value of the consideration of the conveyances referred to in paragraphs (a) and (b) as if all the conveyances referred to in paragraphs (a) and (b) were one conveyance.

(4) If

(a) a transferee applies to register a conveyance, and

(b) one or more members of his or her family apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more conveyances respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing must be calculated based on the total value of consideration of the conveyances referred to in paragraphs (a) and (b) as if all those conveyances were a single conveyance, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(5) If

(a) a transferee that is a corporation (in this subsection and subsection (6) called the "corporate transferee") applies for registration of a conveyance, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more conveyances respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the conveyances must be calculated based on the total value of the consideration of the conveyances referred to in paragraphs (a) and (b) as if all those conveyances were a single conveyance, and

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the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(6) For the purposes of subsection (5), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act* (Canada), on the registration date of the conveyance referred to in subsection (5).

[Note to First Nation: Subsection (7) is an optional provision where the First Nation can set an amount below which the tax will not be levied. A First Nation may wish to set this amount so that it does not collect tax on conveyances with low values where the administrative costs may exceed the tax that would be collected. Having a minimum threshold could be used instead of providing an exemption for leases with lower terms.]

(7) Despite subsection (1), a tax in an amount of less than_____ ($___) must not be levied on a conveyance.

Tax Return

9.(1) A Return must be dated and certified by

(a) each transferee of the conveyance to which the Return relates, or an agent authorized in writing to make the Return on the transferee's behalf;

(b) the solicitor acting in the transaction as the solicitor for the transferee;

(c) the presiding officer authorized to act for a corporation that is a transferee, or the vice-president, secretary, director or treasurer authorized to act for such corporation; or

(d) either of two transferees who are spouses of each other and both of whom are transferees, where the transferee certifying the Return is acting on behalf of the other of such transferees.

(2) The Return must state that the person making it has personal knowledge of the facts stated in it, and it must also state, where applicable, the capacity in which the person certifying the Return has acted and the name of any transferee on whose behalf the person is certifying the Return.

Records to be Kept

10.(1) Every person required by this Law to deliver a Return must keep at their place of residence in Ontario or at their principal place of business in Ontario such documents, records and accounts in such form and containing such information as will enable an accurate determination of the taxes payable under this Law.

(2) Records referenced under subsection (1) must be kept for at least seven (7) years after the registration date of the conveyance to which they relate.

PART V

EXEMPTIONS FROM TAXATION

[Note to First Nation: First Nations must decide what, if any, exemptions to provide from the property transfer tax. Exemptions can be included that are the same type of exemptions found in similar provincial legislation. Exemptions can also be given for transfers to members. Please refer to the Commission Standards for further information on exemptions. Note that all exemptions must be set out in this Law. What follows are examples of exemptions the First Nation may wish to consider including in its Law.]

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a conveyance under this Law where

(a) the conveyance is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return

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and application for registration of the conveyance in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the conveyance or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the conveyance and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) A transferee is exempt from taxation on a conveyance under this Law where the conveyance is

(a) from a transferor who is the spouse or former spouse of the transferee and at least one (1) of the following conditions is met:

(i) the only consideration given for the conveyance apart from natural love and affection is the assumption of any encumbrances burdening the interest in land,

(ii) the conveyance is in compliance with the terms of a written agreement pursuant to which the parties have agreed to live separate and apart, or

(iii) the conveyance is in compliance with the direction of an order or judgment made by a court of competent jurisdiction under an applicable provincial, federal or First Nation enactment respecting the division of matrimonial or family property;

(b) from a transferor to or in trust for or vested in a dependent of the transferor pursuant to an order made by a court of competent jurisdiction under an applicable provincial, federal or First Nation enactment respecting the division of matrimonial or family property;

[Note to First Nation: A First Nation may wish to include the exemption in paragraph (c) where it wishes to exempt the transfer of a head lease where the developer will be subdividing the head lease parcel for resale within not more than a five-year time frame. The First Nation would then collect the tax on each resale of the subdivided property, but not on the initial lease transfer.]

(c) of a lease for an interest in land that is intended for subdivision, development and resale of at least five (5) parcels on the land, provided that the transferee completes a subdivision to create at least five (5) parcels within _____ (_) years after the registration date. **[Note to First Nation: The number of years must not be more than five.]**

[Note to First Nation: The exemption in paragraph (d) would exempt from the property transfer tax all leases having a term of 50 years or less, following the exemption given in Ontario. In deciding whether to include this exemption, the First Nation may wish to consider the nature of the leasehold interests on its lands, and how this exemption could impact its property transfer tax regime. If this exemption is included, a First Nation may consider adding the wording in subsection (2) to prevent transferees from "stacking" leases. If this exemption is not included, consider deleting s. 6(1)(a) of Schedule I, as the tax will have already been paid on an initial term under 50 years and therefore should not be counted again for a lease modification agreement.]

(d) of a lease (other than a lease modification agreement) with an unexpired term that cannot exceed fifty (50) years remaining as of the registration date, including any renewals or extensions of the term provided for in the lease or in a separate option to lease or other document entered into as part of the arrangement relating to the lease (whether or not the lessee and the optionee or person named in the document are the same persons).

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(2) Despite paragraph (1)(d), the exemption from taxation in that paragraph does not apply to a conveyance where

(a) two (2) or more conveyances are made in respect of the same interest in land;

(b) the applications for registration of the conveyances are made at the registry within six (6) months of each other;

(c) each of the conveyances provides a term during which a person is given a right to occupy the interest in land under a lease; and

(d) the terms referred to in paragraph (c) exceed fifty (50) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a conveyance under this Law where the conveyance is to

(a) the First Nation as the sole transferee;

(b) a First Nation Corporation as the sole transferee;

(c) a member where, in respect of the conveyance,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee;

(d) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person.

(2) Subject to subsection (3), where an exemption is given under paragraph (1)(b), (c) or (d), the First Nation must

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

(3) The requirement in subsection (2) does not apply to an exemption given under paragraph (1)(b) where all of the shares in the First Nation Corporation are held in trust for the benefit of the First Nation or all of the members of the First Nation.

PART VI

REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review by Administrator

14.(1) The administrator must review every Return, every claim for an exemption, and every application for a refund submitted under this Law.

(2) The administrator may determine whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) an application for a refund is accurate;

(d) the tax owing has been paid as required by this Law; and

(e) any provision of this Law has been contravened.

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Request for Information or Documents

15.(1) The administrator may, for any purpose related to the administration or enforcement of this Law, deliver a Request for Information or Documents to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person must provide to the administrator, within fourteen (14) days or a longer period as specified in the Request, such books, letters, accounts, invoices, financial statements or such other documents as the administrator considers necessary to determine compliance with this Law.

(2) The administrator is not bound by any information provided under subsection (1), and may, despite any information delivered or if no information is delivered, make a tax assessment in respect of taxes payable, or make any other determination or take such action as the administrator determines appropriate.

Inspections

16.(1) The administrator or another person authorized by the First Nation may, for any purpose related to the administration or enforcement of this Law, at all reasonable times enter into any premises or place where any business is carried on or any property is kept, or where anything is done in connection with any business or where any books or records are or should be kept, and,

(a) audit or examine the books and records and any account or other document that relates or may relate to the information that is or should be in the books or records or to an amount payable under this Law;

(b) examine property described in any conveyance or any property, process or matter which may, in his or her opinion, assist in determining the accuracy of any Return required by this Law or in ascertaining the information that is or should be in the books or records or in a Return, or in ascertaining any amount payable under this Law; and

(c) require a transferee who is liable or possibly liable to pay tax under this Law, and any officer, director, agent or representative of that transferee or any person on the premises,

(i) to give him or her all reasonable assistance with his or her audit or examination,

(ii) to answer all questions relating to the audit or examination either orally or, if he or she so requires, in writing, on oath or by statutory declaration, and

(iii) to attend at the premises or place with him or her for the purposes of giving reasonable assistance and answering questions relating to the audit or examination.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person must not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII

REFUNDS

Refund of Taxes Paid

17.(1) If a person has paid tax pursuant to a Notice of Property Transfer Tax Assessment and, as a result of

(a) a decision of the administrator under section 22, or

(b) an order of the court under section 23,

the tax payable is less than the amount actually paid, the administrator must refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (3).

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(2) If, after a person has paid tax under section 6,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not resubmitted,

the administrator must refund the tax paid, including interest calculated in accordance with subsection (3).

(3) Where interest is payable on a refund of taxes under this Law, the administrator must calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

18.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person must

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application must be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator must refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator must not provide a refund for an amount paid more than four (4) years before the date on which the application for a refund is submitted under paragraph (2)(a). **[Note to First Nation: Must be at least 2 years. In Ontario, the time limit is 4 years.]**

(6) Where the administrator determines that a refund is not payable under this section, the administrator must give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Property Transfer Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

[Note to First Nation: Section 19 provides for a first-time home buyers' refund, similar to the refund program offered in Ontario. First Nations who do not wish to provide for this refund should delete this section and renumber the remaining sections of the Law accordingly.]

Refund on Purchase of Qualifying Home

19.(1) In this section,

"purchaser" means an individual who is at least eighteen (18) years of age, who is a Canadian citizen or

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permanent resident of Canada, and who has never owned a qualifying home anywhere in the world and whose spouse has not owned a qualifying home anywhere in the world while he or she was a spouse of the individual; and

"qualifying home" means

(a) a detached house;

(b) a semi-detached house, including a dwelling house that is joined to another dwelling house at the footing or foundation by a wall above or below grade or both above and below grade;

(c) a townhouse;

(d) a share or shares of the capital stock of a co-operative corporation if the share or shares are acquired for the purpose of acquiring the right to inhabit a housing unit owned by the corporation;

(e) a manufactured home that is suitable for year-round permanent residential occupation;

(f) a condominium unit;

(g) a residential dwelling that is a duplex, triplex or fourplex; or

(h) a partial ownership interest as a tenant in common of real property if the ownership interest was acquired for the purpose of acquiring the right to inhabit a housing unit forming part of the real property.

(2) The administrator must refund, in accordance with this section and without interest, the tax payable under this Law by a purchaser in respect of the acquisition by the purchaser of a qualifying home to be used by the purchaser as his or her principal residence, provided the purchaser occupies the home as his or her principal residence no later than nine (9) months after the registration date of the conveyance.

(3) If an individual who would otherwise be eligible for a refund under subsection (2) is not eligible because the individual is not a purchaser within the meaning of subsection (1) because the individual is not a Canadian citizen or permanent resident of Canada on the registration date, that individual is eligible for the refund if he or she becomes a Canadian citizen or permanent resident of Canada within eighteen (18) months after the registration date of the conveyance.

(4) The maximum amount of tax refundable under subsection (2) in respect of the acquisition of a qualifying home is four thousand dollars ($4000).

(5) If the purchaser is not the only transferee in respect of a conveyance, the refund payable under subsection (2) to the purchaser must be reduced to the portion of the refund, determined for all transferees, applicable to,

(a) the purchaser's interest acquired under the conveyance; and

(b) the interest of the spouse of the purchaser who previously owned a qualifying home anywhere in the world prior to the time he or she became the spouse of the purchaser, if the spouse is named in the conveyance and is a Canadian citizen or a permanent resident of Canada on the registration date, or becomes a Canadian citizen or permanent resident of Canada within eighteen (18) months after the registration date.

(6) An application for a refund under this section may be made at the time of application for registration of the conveyance, and must be made before the expiration of eighteen (18) months after the registration date of the conveyance.

(7) Where a purchaser makes an application for a refund at the time of application for registration of the conveyance, the administrator may deduct from the tax payable the amount of the refund under this section.

(8) An application for a refund under this section must

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(a) be in the form required by the administrator;

(b) include a declaration that the transferee meets all of the requirements set out in this section;

(c) provide sufficient information to confirm that the interest in land is a qualifying home; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the refund.

Recovery of a Refund Wrongly Obtained

20.(1) If a refund is made under this Law and the administrator subsequently determines that the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, the amount of the refund to which the person was not entitled is deemed to be tax imposed by section 6 which was required to have been paid by the person on the date the refund was made to the person.

(2) Where the administrator makes a determination under subsection (1), the administrator must give a Notice of Property Transfer Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 28 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

21.(1) The administrator may determine, in respect of a conveyance, and on information available to the administrator,

(a) the value of the consideration of a conveyance;

(b) the applicability of an exemption claimed under this Law;

(c) the applicability of a refund under section 19; and

(d) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the value of the consideration indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable,

(c) a refund applied for by a transferee under section 19 is in whole or in part refused, or

(d) for any reason a transferee has not paid the correct amount of tax,

the administrator must make a tax assessment and deliver a Notice of Property Transfer Tax Assessment to the transferee.

(3) The Notice of Property Transfer Tax Assessment must set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the value of the consideration of the conveyance;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the applicability of a refund under section 19;

(f) the administrator's determination of the total amount of tax payable on the conveyance;

(g) the amount of tax paid by the transferee;

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(h) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Property Transfer Tax Assessment;

(i) the balance of tax owing or overpaid; and

(j) the date of the Notice of Property Transfer Tax Assessment.

(4) The delivery of a Notice of Property Transfer Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Property Transfer Tax Assessment indicates an overpayment of taxes, the administrator must refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Property Transfer Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Property Transfer Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, or varied or vacated on appeal, a Notice of Property Transfer Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9), (10) or (11), the administrator must issue a Notice of Property Transfer Tax Assessment within one (1) year after the registration date of a conveyance.

(9) Where a claim for an exemption is made under paragraph 12(1)(c), the administrator must issue a Notice of Property Transfer Tax Assessment within _____ (__) months after the registration date of the conveyance relating to the exemption. **[Note to First Nation: This provision is only required if the exemption set out in paragraph 12(1)(c) is included in the law. Determine the number of months by determining the number of months provided for in the exemption under paragraph 12(1)(c) and adding an additional 2 to 4 months.]**

(10) Where an application for a refund is made under section 19, the administrator must issue a Notice of Property Transfer Tax Assessment within twenty-four (24) months after the registration date of the conveyance relating to the refund.

(11) Despite the time limitations set out in this section, where the administrator determines that a person has made any misrepresentation that is attributable to neglect, carelessness or willful default, or has committed any fraud, in supplying any information under this Law, in claiming an exemption or applying for a refund, or in omitting to disclose any information, or the person has failed to deliver a Return required by this Law, the administrator may make a tax assessment and deliver a Notice of Property Transfer Tax Assessment to that person at any time.

Reconsideration of Tax Assessment

22.(1) A transferee who receives a Notice of Property Transfer Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Property Transfer Tax Assessment.

(2) A Request for Reconsideration must include the reasons for the request and set out all relevant facts, including an estimate of the value of the consideration of the conveyance if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator must consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a

refund, the administrator must give a written notice of that decision to the transferee.

(5) Where, under subsection (3), the administrator decides to vary an assessment or provide a refund, the administrator must determine the taxes and interest owing on the conveyance, if any, or the refund payable, as the case may be, and deliver an amended Notice of Property Transfer Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Property Transfer Tax Assessment given under subsection (5).

Appeal to Court

23.(1) An appeal lies from a decision of the administrator under section 22 to a court of competent jurisdiction.

(2) An appeal under this section must be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX
RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

24. The administrator must keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Tax Certificate

25.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a conveyance, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is _____ dollars ($___) for each conveyance.

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PART X
PENALTIES AND INTEREST

Interest

26. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered.

Penalty

27. Where this Law provides for a penalty to be added to unpaid taxes, a one-time penalty of ten percent (10%) of the portion of the taxes that remain unpaid must be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

28. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under this Law, or

(c) relating to the value of the consideration of a conveyance,

the transferee must pay, in addition to the taxes owing on the conveyance, a penalty on the unpaid taxes added as of the registration date or the date a refund was given, as applicable, and interest calculated from the registration date or the date a refund was given, as applicable.

Penalty and Interest Where Notice of Property Transfer Tax Assessment Not Paid

29.(1) Except where a penalty is applied under section 28, a penalty must be added to taxes that remain unpaid on the day after the due date shown on a Notice of Property Transfer Tax Assessment.

(2) Except where interest is applied under section 28, interest must accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Property Transfer Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

30.(1) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Property Transfer Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Creation of Lien

31.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator must maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim,

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privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

32.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the conveyance if the disclosure has been authorized in writing by the transferee.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

33. Notwithstanding section 32,

(a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

34. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the administrator, the First Nation or any person authorized by the First Nation;

(b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect, or omission in procedure in a Notice of Property Transfer Tax Assessment or any notice given under this Law; or

(c) a failure of the First Nation, administrator or any person authorized by the First Nation to do

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something within the required time.

Limitation on Proceedings

35.(1) Except as specifically provided in this Law, a person must not commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the First Nation is deemed to have been paid voluntarily.

Notices

36.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

37.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Force and Effect

38. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____ , 20___ , at _____, in the Province of Ontario.

A quorum of Council consists of _____ (___) members of Council.

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[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

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SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of Ontario, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the First Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease must be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term must be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a conveyance involving a prepaid lease is the amount of the purchase price paid by the transferee in money and any other consideration, where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

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Fair Market Value of Lease Having a Term Not Exceeding 30 Years

4.(1) The fair market value of a conveyance involving a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed thirty (30) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a conveyance to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal

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data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator must use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and **[Note to First Nation: If the exemption in s. 12(1)(d) is not included, considering deleting this paragraph.]**

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

LSC + (ARP x PVF)

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

VFS x P

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

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(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1	**Column 2**
Term of Lease Agreement or Life Expectancy	**Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate**
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1	**Column 2**
Term of Lease Agreement	**Present Value Factor (at 8%)**
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6

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Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51

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Age of Transferee	Male Life Expectancy	Female Life Expectancy
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

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SCHEDULE II

_____ FIRST NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms must require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the conveyance relates;

(c) the registration date of the conveyance;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the true value of the consideration for the conveyance, determined in accordance with the Law;

(g) for a prepaid lease, the gross purchase price paid for the conveyance, including the true amount in cash and the value of any property or security included in the purchase price, and any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not prepaid, the rent payment, lump sum consideration payment that sets out the true amount in cash and the value of any property or security included in the payment, and any non-monetary or other consideration paid or provided, and other information required to calculate the fair market value under the Law;

(j) where the value of the consideration exceeds two million dollars ($2,000,000), whether the interest in land conveyed contains at least one and not more than two single family residences; and **[Note to First Nation: Include only if adding additional rate on single family residences.]**

(k) the calculation of the amount of land transfer tax payable on the conveyance.

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SCHEDULE III

_____ FIRST NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section __ of the _____ *First Nation Property Transfer Tax Law, 20__* to:

NAME: _____

ADDRESS: _____

RESPECTING THE CONVEYANCE RELATING TO THE INTEREST IN LAND DESCRIBED AS:

_____

DATE OF REGISTRATION: _____, 20__.

The administrator has undertaken an assessment of the tax payable on the conveyance relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

REFUND CLAIMED: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$ _____
FAIR MARKET VALUE OF CONVEYANCE:	$ _____
PROPERTY TRANSFER TAX OWING ON CONVEYANCE:	$ _____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$ _____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$ _____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$ _____
TOTAL TAXES DUE AND OWING:	$ _____

DUE DATE: _____ , 20__

All taxes owing are due and payable in full on or before the due date.

Payments must be made at the offices of the _____ First Nation, located at [insert address] during normal business hours. Payment must be by money order or cheque.

[Note: Insert this wording only if a penalty and interest apply under Part X of the Law:

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund, or

__ relating to the fair market value of a conveyance.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.]

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in

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accordance with the _____ *First Nation Property Transfer Tax Law, 20__* .

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration must be delivered to the First Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the _____ First Nation

[insert contact information]

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SCHEDULE IV

_____ FIRST NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Transfer Tax Law, 20___* , I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid property transfer taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Administrator for the _____ First Nation

Dated: _____ , 20___ .

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SCHEDULE V

REQUEST FOR INFORMATION OR DOCUMENTS BY ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the _____ *First Nation Property Transfer Tax Law, 20___* , this is a request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information and/or documents respecting a conveyance relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Administrator for the _____ First Nation

Dated: _____ , 20___ .

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SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Property Transfer Tax Law, 20___* , I hereby request a reconsideration of

1. The tax assessment of a conveyance relating to the interest in land described as: [description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a conveyance relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced conveyance or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____ , 20__ .

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SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$
2.	For service of notice on each person or place by the First Nation	$
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost

5. Actual costs not listed above that are incurred by the First Nation for carrying out the enforcement measures under this Law will be charged based on receipts.

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LOI SUR LA TAXE SUR LES TRANSFERTS FONCIERS DE LA PREMIÈRE NATION _____ (20__)

(ONTARIO)

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PARTIE II Définitions et renvois .....
PARTIE III Administration .....
PARTIE IV Assujettissement à la taxe et prélèvement .....
PARTIE V Exemptions de taxe .....
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PARTIE IX Dossiers et certificats de taxes .....
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PARTIE XI Perception et contrôle d'application .....
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ANNEXES
I Calcul de la juste valeur marchande
II Renseignements exigés dans la déclaration de taxe sur les transferts fonciers
III Avis de cotisation relatif à la taxe sur les transferts fonciers
IV Certificat de taxe sur les transferts fonciers
V Demande de renseignements ou de documents par l'administrateur
VI Demande de réexamen
VII Frais payables par le débiteur pour le recouvrement des taxes impayées et les mesures d'exécution

Attendu :

A. qu'en vertu de l'alinéa 5(1)*a*) de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci;

B. que le Conseil de la Première Nation _____ estime qu'il est dans l'intérêt de celle-ci de prendre un texte législatif régissant le prélèvement et la perception d'une taxe lors du transfert de certains intérêts fonciers dans la réserve;

C. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte toutes les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

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PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__).*

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur » La personne responsable de l'application de la présente loi qui est nommée par le Conseil en vertu du paragraphe 3(1).

« amélioration » Tout bâtiment, accessoire fixe, construction ou élément semblable, autre qu'une terre, qui est compris dans la définition de « biens-fonds », « biens immeubles » et « biens immobiliers » dans la *Loi sur l'évaluation foncière* de l'Ontario, ou toute maison préfabriquée. S'entend en outre d'une construction devant être édifiée dans le cadre d'une convention visant le transfert d'un intérêt foncier.

« auteur du transfert » La personne qui effectue un transfert en faveur du destinataire de celui-ci.

« avis de cotisation » Avis de cotisation relatif à la taxe sur les transferts fonciers qui contient les renseignements prévus à l'annexe III; s'entend en outre d'un avis de cotisation modifié.

« bail » S'entend d'une tenure à bail ou d'un domaine à bail dans la réserve, y compris tout sous-bail.

« bureau d'enregistrement » Bureau d'enregistrement foncier de [insérer le nom] où les intérêts fonciers sont enregistrés.

« certificat de taxe » Certificat qui contient les renseignements prévus à l'annexe IV.

« compte de recettes locales » Compte visé à l'article 13 de la Loi.

« Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.

« contribuable » Personne responsable du paiement de la taxe aux termes de la présente loi.

« convention de modification du bail » Convention visant à prolonger la durée d'un bail.

« date d'enregistrement » Date à laquelle une demande est présentée pour faire enregistrer un transfert au bureau d'enregistrement.

« déclaration » Déclaration relative à la taxe qui contient les renseignements prévus à l'annexe II et est en la forme établie par l'administrateur.

« demande de réexamen » Demande qui contient les renseignements prévus à l'annexe VI.

« demande de renseignements ou de documents » Demande qui contient les renseignements prévus à l'annexe V.

« destinataire du transfert » Personne à qui un intérêt foncier est transféré ou dont l'intérêt foncier est créé, augmenté ou mis en vigueur dans le cadre d'un transfert.

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

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

b) occupe de fait l'intérêt foncier;

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

d) est fiduciaire de l'intérêt foncier.

« époux » Est assimilé à l'époux le conjoint de fait.

« habitation unifamiliale » Construction ou partie d'une construction qui est conçue pour servir d'habitation, y compris une unité condominiale. S'entend en outre d'une habitation qui doit être construite dans le cadre de l'arrangement relatif à un transfert. **[Note à la Première Nation : Il ne faut inclure cette définition que si une taxe supplémentaire est prévue pour les habitations unifamiliales.]**

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

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

« loi sur les dépenses » Texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi.

« maison préfabriquée » Structure – qu'elle soit ordinairement munie de roues ou non – conçue, construite ou fabriquée pour :

a) être déplacée d'un lieu à un autre, par remorquage ou par transport;

b) fournir, selon le cas :

(i) une habitation ou un local d'habitation,

(ii) un bureau ou des locaux d'affaires,

(iii) de l'hébergement à toute autre fin,

(iv) un abri pour la machinerie ou tout autre équipement,

(v) un atelier ou des installations d'entreposage, de réparation, de construction ou de fabrication.

« membre » Membre de la Première Nation.

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

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens.*

« résidence principale » S'entend du lieu habituel où un individu a son domicile.

« résident permanent du Canada » S'entend d'un résident permanent au sens de la *Loi sur l'immigration et la protection des réfugiés* (Canada).

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« résidentiel » Dans le cas d'un intérêt foncier, se dit de celui qui est utilisé à des fins résidentielles ou dont le zonage est destiné à un usage résidentiel selon le [insérer le titre du texte législatif sur le zonage].

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

« taxe» La taxe sur les transferts fonciers imposée en vertu de la présente loi, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celle-ci.

« transfert » Selon le cas :

a) le transfert, l'octroi ou autre aliénation d'un bail par quelque moyen que ce soit, y compris par ordonnance d'un tribunal (notamment une ordonnance définitive de forclusion), ou par l'effet d'un texte législatif;

b) le transfert, l'octroi ou autre aliénation d'un domaine viager sur un bail, y compris par ordonnance d'un tribunal (notamment une ordonnance définitive de forclusion), ou par l'effet d'un texte législatif;

c) la prolongation de la durée d'un bail au moyen d'une convention de modification du bail;

d) l'octroi de l'option de renouveler un bail ou d'en prolonger la durée.

« valeur de la contrepartie » La juste valeur marchande établie conformément aux règles et formules applicables figurant à l'annexe I.

(2) Aux fins du calcul de la taxe à payer aux termes de la présente loi, la personne enregistrée au bureau d'enregistrement à titre de détenteur d'un intérêt foncier, autre que celle enregistrée uniquement à titre de titulaire d'une charge, est réputée être le détenteur légal et bénéficiaire de l'intérêt foncier, même si elle le détient en fiducie.

(3) Pour l'application de la présente loi, toute personne est considérée comme ayant une (1) seule résidence principale à la fois.

(4) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 3(4)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III
ADMINISTRATION

Administrateur

3.(1) Le Conseil nomme un administrateur chargé de surveiller l'application et le contrôle d'application de la présente loi.

(2) L'administrateur s'acquitte des responsabilités qui lui sont attribuées aux termes de la présente loi et exerce les autres fonctions que lui assigne la Première Nation en tant que de besoin.

(3) L'administrateur peut, avec le consentement de [insérer le titre], déléguer l'une ou l'autre de ses fonctions à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

(4) L'administrateur présente au Conseil chaque année, au plus tard le [insérer la date], un rapport sur l'application de la présente loi au cours de l'exercice précédent qui contient notamment les renseignements suivants :

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a) le montant des taxes prélevées;

b) le montant des taxes reçues;

c) le montant des exemptions de taxes, le cas échéant;

d) le montant des remboursements de taxes, le cas échéant;

e) une liste des demandes de réexamen reçues par l'administrateur et de la décision rendue dans chaque cas;

f) les appels déposés;

g) les mesures d'exécution prises, le cas échéant.

Recettes et dépenses

4. Les taxes que perçoit la Première Nation sont placées dans son compte de recettes locales et sont dépensées en vertu d'une loi sur les dépenses ou en conformité avec l'article 13.1 de la Loi.

PARTIE IV

ASSUJETTISSEMENT À LA TAXE ET PRÉLÈVEMENT

Assujettissement à la taxe

5.(1) La présente loi s'applique à tous les intérêts fonciers, et tout destinataire d'un transfert visant un intérêt foncier est assujetti à la taxe au moment où la demande d'enregistrement du transfert est faite conformément à la présente loi.

(2) Sauf dans les cas où s'applique une exemption prévue à la partie V, la taxe :

a) est imposée et prélevée sur un intérêt foncier au moment où est faite la demande d'enregistrement d'un transfert visant cet intérêt foncier;

b) doit être payée par le destinataire du transfert conformément à la présente loi.

(3) La personne qui est le destinataire d'un transfert est responsable du paiement de la taxe même si, selon le cas :

a) elle est aussi responsable du paiement des impôts ou taxes imposés en vertu des autres textes législatifs relatifs à l'imposition foncière de la Première Nation;

b) l'intérêt foncier acquis par un co-destinataire du transfert est exempté de la taxe en vertu de la présente loi.

(4) Dans les cas où un transfert comporte plus d'un (1) destinataire, les co-destinataires du transfert sont solidairement responsables de payer à la Première Nation la taxe imposée en vertu de la présente loi.

(5) Le paragraphe (4) ne s'applique pas au co-destinataire du transfert qui est exempté de la taxe en vertu de la présente loi.

(6) Les taxes sont dues et payables au titre de la présente loi malgré toute action engagée ou tout recours exercé par le contribuable relativement à ces taxes, notamment en ce qui concerne la cotisation de taxe, l'applicabilité d'une exemption ou d'un remboursement ou son assujettissement à la taxe.

Paiement de la taxe et production d'une déclaration

6.(1) Sur présentation d'une demande d'enregistrement d'un transfert au bureau d'enregistrement, le

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destinataire du transfert doit :

a) payer la taxe calculée au taux prévu dans la présente loi;

b) produire une déclaration complète conformément à la présente loi, que le transfert soit ou non exempté de la taxe en vertu de la présente loi.

(2) Le bureau d'enregistrement refuse d'accepter la demande d'enregistrement d'un transfert si, selon le cas :

a) le destinataire du transfert ne paie pas la taxe exigible au moment de l'enregistrement;

b) le destinataire du transfert ne produit pas une déclaration complète;

c) l'administrateur ou le personnel du bureau d'enregistrement a des motifs raisonnables de croire que la déclaration est incomplète ou que le destinataire du transfert n'est pas admissible à une exemption demandée dans la déclaration.

(3) Le paiement des taxes doit être fait par chèque, mandat ou transfert électronique de fonds.

(4) Les paiements par chèque ou mandat doivent être établis à l'ordre de la Première Nation _____ et les paiements par transfert électronique doivent être faits selon les directives de l'administrateur.

(5) La Première Nation délivre un reçu au contribuable pour les taxes payées conformément à la présente loi.

Paiement de la taxe estimative

7.(1) Malgré l'article 6, lorsqu'il est impossible de déterminer, à la date d'enregistrement, le montant de la taxe exigible sur un transfert parce qu'il faut procéder à une évaluation ou obtenir d'autres renseignements pertinents pour établir la valeur de la contrepartie versée pour le transfert, l'administrateur peut, à la demande du destinataire du transfert :

a) d'une part, faire une estimation de la taxe exigible en se fondant sur les meilleurs renseignements à sa disposition à la date d'enregistrement;

b) d'autre part, autoriser le bureau d'enregistrement à accepter l'enregistrement du transfert dès que le destinataire du transfert paie le montant estimatif de taxe.

(2) Lorsque le destinataire du transfert a payé le montant estimatif de taxe visé au paragraphe (1), l'administrateur, sur réception des résultats de l'évaluation ou des autres renseignements pertinents, calcule le montant de la taxe exigible sur le transfert.

(3) Malgré le paragraphe (2), si le destinataire du transfert était tenu de fournir une évaluation ou d'autres renseignements pertinents et qu'il ne les a pas fournis pas dans le délai imparti, l'administrateur calcule la taxe exigible sur le transfert à la date d'enregistrement, en se fondant sur les meilleurs renseignements à sa disposition au moment de faire le calcul.

(4) Lorsqu'il fait le calcul de la taxe exigible aux termes des paragraphes (2) ou (3), l'administrateur délivre un avis de cotisation au destinataire du transfert et l'article 21 s'applique alors.

Taux de taxe

[Note à la Première Nation : La présente loi peut fixer un taux de taxe qui est égal ou inférieur au taux fixé par la province. Les taux et le barème de taux ci-après correspondent aux taux provinciaux

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en vigueur.]

8.(1) Le taux de la taxe prélevée en vertu de la présente loi est égal à :

a) un demi pour cent (0,5 %) de la valeur de la contrepartie versée pour le transfert qui n'excède pas cinquante-cinq mille dollars (55 000 $);

b) un pour cent (1 %) de la partie de la valeur de la contrepartie versée pour le transfert qui est supérieure à cinquante-cinq mille dollars (55 000 $) sans excéder deux cent cinquante mille dollars (250 000 $);

c) un et un demi pour cent (1,5 %) de la partie de la valeur de la contrepartie versée pour le transfert qui est supérieure à deux cent cinquante mille dollars (250 000 $) sans excéder quatre cent mille dollars (400 000 $);

d) deux pour cent (2 %) de la partie de la valeur de la contrepartie versée pour le transfert qui est supérieure à quatre cent mille dollars (400 000 $).

(2) En plus des taux prévus au paragraphe (1), si la valeur de la contrepartie versée pour le transfert est supérieure à 2 000 000 $ et que l'objet du transfert est un intérêt foncier qui comporte au moins une (1) et pas plus de deux (2) habitations unifamiliales, il est ajouté une taxe supplémentaire de un demi pour cent (0,5 %) sur la tranche de la valeur de la contrepartie qui est supérieure à 2 000 000 $.

(3) Si le destinataire d'un transfert :

a) demande l'enregistrement du transfert,

b) puis demande, dans les six (6) mois suivant la demande mentionnée à l'alinéa a), l'enregistrement d'un ou de plusieurs autres transferts visant le même intérêt foncier,

la taxe exigible sur le transfert visé à l'alinéa b) est calculée en fonction de la valeur totale des contreparties versées pour les transferts visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul transfert.

(4) Si :

a) le destinataire d'un transfert demande l'enregistrement du transfert,

b) et qu'un ou plusieurs membres de sa famille demandent, en tant que destinataires de transfert, au même moment que la demande visée à l'alinéa a) ou dans les six (6) mois suivant celle-ci, l'enregistrement d'un (1) ou de plusieurs transferts visant le même intérêt foncier dont l'auteur n'est pas la personne mentionnée à l'alinéa a),

la taxe exigible est calculée en fonction de la valeur totale des contreparties versées pour les transferts visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul transfert, et les destinataires de ceux-ci mentionnés aux alinéas a) et b) sont solidairement responsables du paiement de la taxe totale exigible.

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(5) Si :

a) le destinataire d'un transfert qui est une personne morale – appelée « société destinataire du transfert » au présent paragraphe et au paragraphe (6) – demande l'enregistrement du transfert,

b) et qu'une ou plusieurs personnes morales associées à la société destinataire du transfert demandent, en tant que destinataires de transfert, au même moment que la demande visée à l'alinéa a) ou dans les six (6) mois suivant celle-ci, l'enregistrement d'un ou de plusieurs transferts visant le même intérêt foncier dont l'auteur n'est pas la société destinataire du transfert,

la taxe exigible sur les transferts est calculée en fonction de la valeur totale des contreparties versées pour les transferts visés aux alinéas a) et b) comme si tous ces transferts constituaient un seul transfert, et les destinataires de ceux-ci mentionnés aux alinéas a) et b) sont solidairement responsables du paiement de la taxe totale exigible.

(6) Pour l'application du paragraphe (5), une personne morale est associée à la société destinataire du transfert si elles sont des sociétés associées au sens de l'article 256 de la *Loi de l'impôt sur le revenu* (Canada) à la date d'enregistrement du transfert visé à ce paragraphe.

[Note à la Première Nation : Le paragraphe (7) est une disposition facultative permettant de fixer un seuil en deçà duquel la Première Nation ne prélèvera pas la taxe. Celle-ci peut souhaiter fixer ce seuil pour éviter de percevoir la taxe sur les transferts de faible valeur dans les cas où les frais administratifs risquent d'être plus élevés que le montant de la taxe perçue. L'option de fixer un seuil peut être retenue au lieu de prévoir une exemption pour les baux de plus courte durée.]

(7) Malgré le paragraphe (1), il ne peut être prélevé sur un transfert aucune taxe d'un montant inférieur à _____ dollars (____ $).

Déclaration de taxe

9.(1) Une déclaration doit être datée et certifiée par :

a) chaque destinataire du transfert visé par la déclaration, ou le mandataire autorisé par écrit à produire la déclaration au nom du destinataire du transfert;

b) le procureur qui agit en cette qualité aux fins de l'opération, pour le compte du destinataire du transfert;

c) le président du conseil d'administration mandaté par la personne morale qui est le destinataire du transfert, ou le vice-président, le secrétaire, l'administrateur ou le trésorier mandaté par cette personne morale;

d) l'un ou l'autre de deux destinataires du transfert qui sont époux l'un de l'autre et qui sont tous deux destinataires du transfert, si le destinataire du transfert qui certifie la déclaration agit pour le compte de l'autre.

(2) La déclaration doit préciser que le déclarant a une connaissance directe des faits qui y sont énoncés et indiquer, le cas échéant, en quelle qualité et pour le compte de quel destinataire du transfert le déclarant certifie la déclaration.

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Tenue de dossiers

10. (1) Quiconque est tenu par la présente loi de produire une déclaration doit conserver dans sa résidence en Ontario ou son établissement principal en Ontario des documents, dossiers et comptes dont la forme et le contenu permettront de déterminer avec exactitude les taxes exigibles au titre de la présente loi.

(2) Les dossiers visés au paragraphe (1) doivent être conservés pendant un délai d'au moins sept (7) ans suivant la date d'enregistrement du transfert auquel ils se rapportent.

PARTIE V

EXEMPTIONS DE TAXE

[Note à la Première Nation : Les Premières Nations doivent déterminer quelles exemptions de la taxe sur les transferts fonciers elles souhaitent accorder, le cas échéant. Il peut s'agir d'exemptions du même genre que celles accordées dans les lois provinciales semblables. Des exemptions peuvent aussi être prévues dans le cas des transferts aux membres. Veuillez consulter les normes de la Commission pour obtenir plus de renseignements sur les exemptions. Il importe de souligner que toutes les exemptions accordées doivent être énoncées dans la présente loi. Les exemptions ci-après sont des exemples que la Première Nation peut envisager d'incorporer à sa loi.]

Applicabilité des exemptions

11.(1) Le destinataire d'un transfert est exempté de la taxe sur le transfert au titre de la présente loi si :

a) d'une part, le transfert correspond à l'une des descriptions énoncées aux articles 12 et 13;

b) d'autre part, il présente une demande d'exemption avec sa déclaration et sa demande d'enregistrement du transfert au bureau d'enregistrement.

(2) La demande d'exemption visée au présent article doit :

a) être en la forme exigée par l'administrateur;

b) contenir suffisamment de renseignements pour permettre à l'administrateur de confirmer que le transfert ou le destinataire de celui-ci, selon le cas, est admissible à l'exemption demandée;

c) comporter le consentement du destinataire du transfert à ce que l'administrateur fasse les vérifications qu'il estime nécessaires pour confirmer l'admissibilité à l'exemption.

Exemptions de taxe

12.(1) Le destinataire d'un transfert est exempté de la taxe sur le transfert au titre de la présente loi s'il s'agit, selon le cas :

a) d'un transfert par son auteur en faveur du destinataire qui est son époux ou ex-époux et qu'au moins l'une des conditions suivantes est remplie :

(i) la seule contrepartie versée pour le transfert à part l'affection naturelle est la prise en charge de tout grèvement frappant l'intérêt foncier,

(ii) le transfert est conforme aux conditions d'un accord écrit par lequel les parties ont convenu de vivre séparées,

(iii) le transfert est conforme aux exigences d'une ordonnance ou d'un jugement rendu par un tribunal compétent en vertu d'un texte législatif provincial, fédéral ou de la Première Nation

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régissant le partage des biens matrimoniaux ou familiaux;

b) d'un transfert, d'un versement en fiducie ou d'une dévolution en faveur d'une personne à la charge de l'auteur du transfert, faits conformément à une ordonnance rendue par un tribunal compétent en vertu d'un texte législatif provincial, fédéral ou de la Première Nation régissant le partage des biens matrimoniaux ou familiaux;

[Note à la Première Nation : Celle-ci voudra peut-être inclure l'exemption prévue à l'alinéa c) si elle souhaite exempter de la taxe le transfert d'un bail principal dans les cas où le promoteur immobilier fera le lotissement de la parcelle faisant l'objet de ce bail à des fins de revente dans un délai d'au plus cinq ans. La Première Nation percevra alors la taxe sur chaque revente des lots issus du lotissement, mais non sur le transfert de bail initial.]

c) du transfert d'un bail portant sur un intérêt foncier en vue du lotissement, de l'aménagement et de la revente d'au moins cinq (5) parcelles de la terre, pourvu que le destinataire du transfert achève le lotissement de manière à créer au moins cinq (5) parcelles dans les _____ (__) ans suivant la date d'enregistrement. **[Note à la Première Nation : Le nombre d'années ne peut dépasser cinq.]**

[Note à la Première Nation : L'exemption prévue à l'alinéa d) vise à exempter de la taxe sur les transferts fonciers tous les baux d'une durée de 50 ans ou moins, sur le modèle de l'exemption accordée en Ontario. Avant d'inclure cette exemption, la Première Nation devrait examiner la nature des intérêts de tenure à bail sur ses terres et évaluer l'incidence qu'une telle exemption pourrait avoir sur son régime de taxe sur les transferts fonciers. Si elle choisit d'inclure cette exemption, la Première Nation voudra peut-être ajouter le libellé du paragraphe (2) pour empêcher les destinataires de transferts « d'empiler » les baux. Si elle n'inclut pas cette exemption, la Première Nation devrait supprimer l'alinéa 6(1)a) de l'annexe I, puisque la taxe aura déjà été payée sur la durée initiale de moins de 50 ans et, par conséquent, ne doit pas être considérée de nouveau pour une convention de modification du bail.]

d) du transfert d'un bail – autre qu'une convention de modification du bail – dont la durée qui reste à la date d'enregistrement ne peut dépasser cinquante (50) ans, compte tenu des reconductions ou des prorogations stipulées dans le bail ou dans une option de location distincte ou tout autre document conclu dans le cadre de l'arrangement relatif au bail (que le locataire et le bénéficiaire de l'option ou la personne nommée dans le document soient ou non les mêmes personnes).

(2) Malgré l'alinéa (1)d), l'exemption de taxe prévue à cet alinéa ne s'applique pas à un transfert dans le cas suivant :

a) deux (2) ou plusieurs transferts sont faits à l'égard du même intérêt foncier;

b) les demandes d'enregistrement des transferts sont présentées au bureau d'enregistrement à au plus six (6) mois d'intervalle;

c) chacun des transferts prévoit une période durant laquelle une personne se voit accorder le droit d'occuper l'intérêt foncier aux termes d'un bail;

d) les périodes visées à l'alinéa c) excèdent cinquante (50) ans au total.

Exemptions additionnelles

13.(1) Est exempté de la taxe sur un transfert au titre de la présente loi le destinataire du transfert qui

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est, selon le cas :

a) la Première Nation en tant qu'unique destinataire du transfert,

b) une société de la Première Nation en tant qu'unique destinataire du transfert,

c) un membre ou des membres lorsque :

(i) soit le membre est l'unique destinataire du transfert,

(ii) soit tous les destinataires du transfert sont des membres,

(iii) soit le membre et son époux sont les seuls destinataires du transfert,

pourvu que le destinataire du transfert détienne l'intérêt foncier directement et non à titre de fiduciaire;

d) un fiduciaire qui détiendra l'intérêt foncier exclusivement au profit d'un (1) ou de plusieurs membres et de nulle autre personne.

(2) Sous réserve du paragraphe (3), lorsqu'une exemption est accordée en vertu des alinéas (1)b), c) ou d), la Première Nation :

a) verse dans le compte de recettes locales une somme équivalente aux taxes qui auraient été payables par la personne physique ou morale bénéficiant de l'exemption si celle-ci n'avait pas été applicable;

b) fait le versement visé à l'alinéa a) au moyen de fonds qui ne sont pas des recettes locales.

(3) Les exigences du paragraphe (2) ne s'appliquent pas à l'exemption accordée en vertu de l'alinéa (1)b) lorsque toutes les actions de la société de la Première Nation sont détenues en fiducie pour le compte de la Première Nation ou de tous les membres de celle-ci.

PARTIE VI

EXAMENS, DEMANDES DE RENSEIGNEMENTS ET INSPECTIONS

Examen par l'administrateur

14.(1) L'administrateur examine chaque déclaration, chaque demande d'exemption et chaque demande de remboursement présentées aux termes de la présente loi.

(2) L'administrateur peut déterminer si :

a) une déclaration est exacte;

b) une demande d'exemption est exacte;

c) une demande de remboursement est exacte;

d) la taxe exigible a été acquittée comme l'exige la présente loi;

e) il a été contrevenu à une disposition de la présente loi.

Demande de renseignements ou de documents

15.(1) L'administrateur peut, à toute fin liée à l'application ou au contrôle d'application de la présente loi, remettre une demande de renseignements ou de documents à toute personne, notamment l'auteur d'un transfert, le destinataire d'un transfert ou le détenteur d'un intérêt foncier sur lequel une taxe a été ou aurait dû être prélevée, et la personne doit alors fournir à l'administrateur, dans les quatorze (14) jours suivants ou dans le délai supérieur indiqué dans la demande, les registres, lettres, comptes, factures, états financiers ou autres documents que celui-ci estime nécessaires pour vérifier le respect de la présente loi.

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(2) L'administrateur n'est pas lié par les renseignements fournis aux termes du paragraphe (1) et il peut, indépendamment des renseignements reçus ou s'il n'en reçoit aucun, établir la cotisation de taxe à payer ou prendre toute autre décision ou toute mesure qu'il juge indiquée.

Inspections

16.(1) L'administrateur ou toute autre personne autorisée par la Première Nation peut, à toute fin liée à l'application ou au contrôle d'application de la présente loi, pénétrer à toute heure raisonnable dans des locaux ou lieux où une activité commerciale est exercée, où des biens sont gardés, où il se fait quelque chose se rapportant à une activité commerciale, ou dans lesquels des registres ou des dossiers sont ou devraient être tenus, et peut :

a) vérifier ou examiner les registres et dossiers ainsi que les comptes ou autres documents qui se rapportent ou peuvent se rapporter aux renseignements qui figurent ou devraient figurer dans ces registres ou dossiers, ou à un montant exigible en vertu de la présente loi;

b) examiner l'intérêt foncier décrit dans un transfert ou tout bien, processus ou point dont l'examen peut, à son avis, l'aider à établir l'exactitude d'une déclaration exigée par la présente loi ou à vérifier soit les renseignements qui figurent ou devraient figurer dans les registres ou dossiers ou dans une déclaration, soit un montant exigible en vertu de la présente loi;

c) exiger que le destinataire d'un transfert tenu ou éventuellement tenu d'acquitter la taxe exigible en vertu de la présente loi ainsi que tout dirigeant, administrateur, mandataire ou représentant du destinataire du transfert ou toute personne se trouvant sur les lieux :

(i) lui fournisse toute aide raisonnable dans le cadre de sa vérification ou de son examen,

(ii) réponde de vive voix ou, sur demande, par écrit, sous serment ou sous affirmation solennelle, aux questions relatives à cette vérification ou à cet examen,

(iii) l'accompagne dans les locaux ou lieux en question afin de lui fournir toute aide raisonnable et de répondre aux questions relatives à cette vérification ou à cet examen.

(2) Si des dossiers sont inspectés ou produits en application du présent article, la personne qui en fait l'inspection ou qui les reçoit peut en faire des copies.

(3) Il est interdit d'entraver l'action d'une personne qui fait ce qu'elle est autorisée à faire en vertu du présent article.

PARTIE VII
REMBOURSEMENTS

Remboursement des taxes payées

17.(1) Si une personne a payé la taxe selon l'avis de cotisation et qu'à la suite d'une décision ou d'une ordonnance mentionnée ci-après, la taxe exigible est inférieure au montant effectivement payé, l'administrateur rembourse le trop-payé, avec des intérêts calculés conformément au paragraphe (3) :

a) une décision de l'administrateur visée à l'article 22;

b) une ordonnance judiciaire visée à l'article 23.

(2) L'administrateur rembourse la taxe payée, avec des intérêts calculés conformément au paragraphe (3), si, après qu'une personne a payé la taxe aux termes de l'article 6 :

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a) elle retire la demande d'enregistrement,

b) la demande d'enregistrement est rejetée et n'est pas soumise à nouveau.

(3) Lorsque des intérêts sont payables sur un remboursement de taxes au titre de la présente loi, l'administrateur calcule ces intérêts de la façon suivante :

a) l'intérêt commence à courir à la date à laquelle les taxes ont initialement été payées à la Première Nation;

b) le taux d'intérêt applicable à chaque période successive de trois (3) mois, commençant le 1er janvier, le 1er avril, le 1er juillet et le 1er octobre de chaque année, est le taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la Première Nation en vigueur le 15e jour du mois précédant la période de trois (3) mois;

c) l'intérêt n'est pas composé;

d) l'intérêt cesse de courir le jour où le paiement de la somme due est remis ou envoyé par la poste à la personne à qui elle est destinée ou lui est effectivement versé.

Remboursement de taxes sur demande

18.(1) Lorsqu'une personne a payé un montant à titre de taxe aux termes de la présente loi alors qu'elle n'avait pas l'obligation légale de payer cette taxe, elle peut demander à l'administrateur un remboursement du montant payé.

(2) Pour demander un remboursement en vertu du paragraphe (1), la personne doit :

a) présenter à l'administrateur une demande écrite rédigée sur le formulaire exigé par lui et signée par la personne qui a payé le montant réclamé;

b) fournir une preuve suffisante pour convaincre l'administrateur que la personne ayant payé le montant a droit au remboursement.

(3) Pour l'application de l'alinéa (2)a), lorsque la personne ayant payé le montant est une personne morale, la demande doit être signée par un signataire autorisé de celle-ci.

(4) Lorsqu'il reçoit une demande de remboursement en vertu du présent article et qu'il est convaincu que la personne a payé un montant à titre de taxe alors qu'elle n'avait pas l'obligation légale de payer cette taxe, l'administrateur lui rembourse ce montant, sans intérêt.

(5) À titre de restriction au paragraphe (4), l'administrateur ne peut accorder le remboursement d'un montant payé plus de quatre (4) ans avant la date de présentation de la demande de remboursement visée à l'alinéa (2)a). **[Note à la Première Nation: Ce délai doit être d'au moins deux ans. En Ontario, le délai est fixé à quatre ans.]**

(6) S'il détermine qu'un remboursement ne peut être accordé en vertu du présent article, l'administrateur en donne un avis écrit au destinataire du transfert, en y indiquant les motifs à l'appui, et l'avis est réputé constituer un avis de cotisation afin de permettre au contribuable de présenter une demande de réexamen au titre de la présente loi.

[Note à la Première Nation : L'article 19 prévoit le versement d'un remboursement aux acheteurs d'une première maison, ce qui est similaire au programme de remboursements offert en Ontario. Les Premières Nations qui ne souhaitent pas offrir un tel remboursement doivent supprimer cet article

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et renuméroter en conséquence les autres articles de la présente loi.]

Remboursement à l'achat d'un logement admissible

19.(1) Les définitions qui suivent s'appliquent au présent article.

« acheteur » Particulier qui est âgé d'au moins dix-huit (18) ans, qui est citoyen canadien ou résident permanent du Canada, qui n'a jamais été propriétaire d'un logement admissible où que ce soit dans le monde et dont l'époux n'a pas été propriétaire d'un logement admissible où que ce soit dans le monde pendant qu'il était l'époux du particulier.

« logement admissible » Selon le cas :

a) une maison individuelle;

b) une maison jumelée, y compris une maison d'habitation jointe à une autre maison d'habitation à la semelle ou à la fondation par un mur au-dessus ou au-dessous du niveau moyen du sol ou à la fois au-dessus et au-dessous du niveau moyen du sol;

c) une maison en rangée;

d) une ou plusieurs parts du capital social d'une coopérative, si l'acquisition de la part ou des parts a pour but d'acquérir le droit d'habiter un logement dont la coopérative est propriétaire;

e) une maison préfabriquée propre à servir d'habitation permanente toute l'année;

f) une unité condominiale;

g) un logement en duplex, triplex ou quadruplex;

h) le droit de propriété partiel d'un tenant commun d'un bien réel, si l'acquisition du droit de propriété a pour but d'acquérir le droit d'habiter un logement faisant partie de ce bien.

(2) L'administrateur rembourse, conformément au présent article et sans intérêts, la taxe que l'acheteur doit acquitter aux termes de la présente loi à l'égard de l'acquisition d'un logement admissible devant lui servir de résidence principale, pourvu que celui-ci occupe le logement à titre de résidence principale au plus tard neuf (9) mois après la date d'enregistrement du transfert.

(3) Si le particulier qui serait autrement admissible à un remboursement visé au paragraphe (2) ne l'est pas du fait qu'il n'est pas un acheteur au sens du paragraphe (1) parce qu'il n'est pas citoyen canadien ou résident permanent du Canada à la date d'enregistrement, il est admissible au remboursement s'il devient citoyen canadien ou résident permanent du Canada dans les dix-huit (18) mois suivant la date d'enregistrement du transfert.

(4) Le montant maximal des taxes remboursables en vertu du paragraphe (2) à l'égard de l'acquisition d'un logement admissible est de quatre mille dollars (4 000 $).

(5) Si l'acheteur n'est pas le seul destinataire d'un transfert, le remboursement qui peut lui être versé en vertu du paragraphe (2) est réduit à la partie du remboursement, établi pour tous les destinataires du transfert, qui s'applique :

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a) d'une part, à l'intérêt que l'acheteur a acquis dans le cadre du transfert;

b) d'autre part, à l'intérêt de l'époux de l'acheteur qui a déjà été propriétaire d'un logement admissible où que ce soit dans le monde avant de devenir l'époux de l'acheteur, si l'époux est nommé dans l'acte de transfert et est citoyen canadien ou résident permanent du Canada à la date d'enregistrement, ou devient citoyen canadien ou résident permanent du Canada dans les dix-huit (18) mois suivant la date d'enregistrement.

(6) La demande d'un remboursement au titre du présent article peut être faite au moment de la demande d'enregistrement du transfert; autrement, elle doit être faite avant l'expiration du délai de dix-huit (18) mois suivant la date d'enregistrement du transfert.

(7) Lorsque l'acheteur fait la demande de remboursement au moment de la demande d'enregistrement du transfert, l'administrateur peut déduire de la taxe exigible le montant du remboursement accordé en vertu du présent article.

(8) La demande de remboursement visée au présent article doit :

a) être en la forme exigée par l'administrateur;

b) comporter une déclaration attestant que le destinataire du transfert respecte toutes les exigences énoncées au présent article;

c) contenir des renseignements suffisants pour permettre de confirmer que l'intérêt foncier est un logement admissible;

d) comporter le consentement du destinataire du transfert à ce que l'administrateur fasse les vérifications qu'il estime nécessaires pour confirmer l'admissibilité de celui-ci au remboursement.

Recouvrement d'un remboursement obtenu à tort

20.(1) Si, après qu'un remboursement a été versé à une personne conformément à la présente loi, l'administrateur détermine qu'elle n'y avait pas droit ou qu'elle n'avait droit qu'à un montant inférieur, le montant auquel elle n'avait pas droit est réputé constituer un montant de taxe imposé par l'article 6 qu'elle était tenue d'acquitter à la date du remboursement.

(2) Lorsque l'administrateur fait une détermination aux termes du paragraphe (1), il délivre à la personne un avis de cotisation qui précise les raisons pour lesquelles elle n'avait pas droit au remboursement, ou n'avait droit qu'à un montant inférieur, et indique le montant de taxe à payer, y compris les intérêts et les pénalités si l'article 28 s'applique.

PARTIE VIII

ÉVALUATION DE LA TAXE, RÉEXAMEN ET APPEL

Évaluation de la taxe par l'administrateur

21.(1) L'administrateur peut déterminer, à l'égard d'un transfert, en se fondant sur les renseignements à sa disposition :

a) la valeur de la contrepartie versée pour le transfert;

b) l'applicabilité d'une exemption demandée en vertu de la présente loi;

c) l'applicabilité d'un remboursement au titre de l'article 19;

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d) le montant de taxe que doit payer le destinataire du transfert aux termes de la présente loi.

(2) L'administrateur établit la cotisation de taxe et délivre un avis de cotisation au destinataire du transfert s'il détermine, selon le cas :

a) que la valeur de la contrepartie indiquée sur la déclaration est erronée;

b) qu'une exemption demandée par le destinataire du transfert n'est pas applicable;

c) que le remboursement demandé par le destinataire du transfert au titre de l'article 19 est refusé en tout ou en partie;

d) que, pour quelque raison, le destinataire du transfert n'a pas payé le bon montant de taxe.

(3) L'avis de cotisation contient les renseignements applicables suivants :

a) le nom et l'adresse du destinataire du transfert;

b) une description de l'intérêt foncier;

c) la valeur de la contrepartie versée pour le transfert que l'administrateur a déterminée;

d) la décision de l'administrateur quant à l'applicabilité de l'exemption demandée par le destinataire du transfert;

e) la décision de l'administrateur quant à l'applicabilité du remboursement demandé au titre de l'article 19;

f) le montant total de taxe payable sur le transfert calculé par l'administrateur;

g) le montant de taxe payé par le destinataire du transfert;

h) les pénalités et les intérêts à payer par le destinataire du transfert aux termes de la partie X à la date de l'avis de cotisation;

i) le solde de la taxe à payer ou le montant payé en trop;

j) la date de l'avis de cotisation.

(4) L'avis de cotisation délivré par l'administrateur constitue un relevé de taxes et une demande de paiement des taxes exigibles, le cas échéant.

(5) Si l'avis de cotisation indique un trop-payé de taxes, l'administrateur rembourse le montant payé en trop, conformément à la présente loi.

(6) Si l'avis de cotisation indique un montant de taxes exigibles, ces taxes sont dues et payables dans les trente (30) jours suivant la date qui y est indiquée, que le contribuable présente ou non une demande de réexamen à l'égard de la cotisation de taxe.

(7) Sous réserve de sa modification par suite d'un réexamen et sous réserve de son annulation ou de sa modification par suite d'un appel, l'avis de cotisation est valide et exécutoire malgré toute erreur ou omission ou tout vice de forme ou de procédure.

(8) Sauf disposition contraire des paragraphes (9), (10) ou (11), l'administrateur délivre un avis de cotisation dans un délai d'un (1) an suivant la date d'enregistrement du transfert.

(9) Lorsqu'une demande d'exemption est présentée en vertu de l'alinéa 12(1)c), l'administrateur délivre un avis de cotisation dans les _____ (__) mois suivant la date d'enregistrement du transfert

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auquel se rapporte l'exemption. **[Note à la Première Nation : Cette disposition n'est obligatoire que si l'exemption visée à l'alinéa 12(1)c) est incluse dans la présente loi. Pour fixer le nombre de mois, il faut calculer le nombre de mois prévu dans l'exemption visée à l'alinéa 12(1)c) et y ajouter de 2 à 4 mois supplémentaires.]**

(10) Lorsqu'une demande de remboursement est présentée en vertu de l'article 19, l'administrateur délivre un avis de cotisation dans les vingt-quatre (24) mois suivant la date d'enregistrement du transfert auquel se rapporte le remboursement.

(11) Malgré les délais prévus au présent article, lorsque l'administrateur établit qu'une personne a fait une déclaration inexacte attribuable à la négligence, à un manque d'attention ou à une omission volontaire, ou a commis une fraude en communiquant des renseignements aux termes de la présente loi, en demandant une exemption ou un remboursement ou en omettant de communiquer des renseignements, ou qu'elle n'a pas produit une déclaration exigée par la présente loi, il peut à tout moment établir la cotisation de taxe et délivrer un avis de cotisation à la personne.

Réexamen de la cotisation de taxe

22.(1) Le destinataire du transfert qui reçoit un avis de cotisation peut demander que l'administrateur réexamine la cotisation de taxe en lui présentant une demande de réexamen dans les soixante (60) jours suivant la date indiquée sur l'avis de cotisation.

(2) La demande de réexamen doit exposer les motifs de la demande ainsi que tous les faits pertinents, y compris une estimation de la valeur de la contrepartie versée pour le transfert si cette donnée est pertinente en l'espèce.

(3) Sur réception de la demande de réexamen, l'administrateur procède au réexamen et, dans les trente (30) jours suivant la réception de la demande :

a) soit confirme la cotisation de taxe ou le refus d'accorder un remboursement, selon le cas;

b) soit modifie la cotisation de taxe ou verse un remboursement, selon le cas.

(4) Lorsqu'il confirme la cotisation de taxe ou le refus d'accorder un remboursement en application du paragraphe (3), l'administrateur donne un avis écrit de sa décision au destinataire du transfert.

(5) Lorsqu'il décide de modifier une cotisation de taxe ou de verser un remboursement en application du paragraphe (3), l'administrateur calcule les taxes et les intérêts exigibles sur le transfert, s'il y a lieu, ou le montant du remboursement, selon le cas, et délivre au destinataire du transfert un avis de cotisation modifié qui tient compte de la décision.

(6) L'administrateur peut prolonger le délai dont dispose le destinataire du transfert pour présenter une demande de réexamen si :

a) d'une part, une demande de prolongation lui est présentée avant l'expiration du délai prévu au paragraphe (1);

b) la demande précise les raisons de la prolongation et la durée du sursis requis.

(7) La décision résultant du réexamen ou l'avis de cotisation modifié délivré aux termes du paragraphe (5) ne peuvent faire l'objet d'une demande de réexamen.

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23.(1) Il peut être interjeté appel de la décision de l'administrateur visée à l'article 22 devant un tribunal compétent.

(2) Cet appel doit être formé dans les soixante (60) jours qui suivent l'avis de la décision de l'administrateur.

(3) L'appel dans le cadre du présent article constitue une nouvelle audience qui ne se limite pas aux éléments de preuve et aux questions dont l'administrateur était saisi.

(4) Le tribunal peut rejeter ou accueillir l'appel, modifier la décision faisant l'objet de l'appel ou renvoyer la décision à l'administrateur pour réexamen.

(5) Il peut être interjeté appel de la décision du tribunal devant la cour d'appel, avec l'autorisation d'un juge de cette cour.

PARTIE IX
DOSSIERS ET CERTIFICATS DE TAXES

Dossiers sur les taxes prélevées

24. L'administrateur tient, relativement à l'application de la présente loi, des dossiers sur ce qui suit :

a) les taxes prélevées;

b) les déclarations reçues;

c) les demandes d'exemptions reçues et la décision prise pour chaque demande;

d) les paiements de taxes effectués et les reçus délivrés;

e) les demandes de réexamen reçues par l'administrateur et la décision prise pour chaque demande;

f) les demandes de remboursement reçues et les remboursements versés;

g) les mesures d'exécution prises.

Certificat de taxe

25.(1) Sur réception d'une demande écrite accompagnée du paiement du droit prévu au paragraphe (2), l'administrateur délivre un certificat de taxe indiquant si les taxes exigibles sur un transfert ont été payées ou, dans le cas contraire, le montant des taxes en souffrance.

(2) Le droit à payer pour l'obtention d'un certificat de taxe est de _____ dollars (____ $) pour chaque transfert.

PARTIE X
PÉNALITÉS ET INTÉRÊTS

Intérêt

26. Lorsque la présente loi prévoit le paiement d'intérêts sur les taxes impayées, un intérêt de quinze pour cent (15 %) par année est imposé sur les taxes impayées jusqu'à leur acquittement ou recouvrement.

Pénalité

27. Lorsque la présente loi prévoit l'imposition d'une pénalité sur les taxes impayées, une pénalité de dix pour cent (10 %) – imposée une seule fois – de la partie qui reste à payer est ajoutée au montant des taxes impayées et le montant ainsi ajouté est, à toutes fins utiles, réputé faire partie des taxes.

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Pénalité et intérêt dans certains cas

28. Si l'administrateur détermine que le destinataire du transfert a fourni des renseignements faux ou trompeurs de l'un des types ci-après, celui-ci doit payer, en plus des taxes exigibles sur le transfert, une pénalité ajoutée à compter de la date d'enregistrement ou de la date de versement du remboursement, selon le cas, et des intérêts calculés à compter de cette date :

a) des renseignements servant à appuyer une exemption de taxe au titre de la présente loi;

b) des renseignements servant à appuyer une demande de remboursement au titre de la présente loi;

c) des renseignements relatifs à la valeur de la contrepartie versée pour un transfert.

Pénalité et intérêt en cas de défaut de paiement

29.(1) Sauf dans les cas où une pénalité est imposée en application de l'article 28, les taxes qui demeurent impayées le lendemain de la date d'échéance indiquée sur l'avis de cotisation sont frappées d'une pénalité.

(2) Sauf dans le cas où des intérêts sont imposés en application de l'article 28, les taxes qui demeurent impayées le lendemain de la date d'échéance indiquée sur l'avis de cotisation sont frappées d'intérêts qui s'accumulent à compter de ce jour jusqu'à la date où les taxes sont effectivement payées.

PARTIE XI

PERCEPTION ET CONTRÔLE D'APPLICATION

Recouvrement des taxes impayées

30.(1) Les taxes prélevées au titre de la présente loi constituent une créance de la Première Nation dont le recouvrement peut être poursuivi devant un tribunal compétent ou de toute manière autorisée par la loi; sauf disposition contraire, le recours à une méthode n'empêche pas la poursuite du recouvrement par une ou plusieurs autres méthodes.

(2) Une copie de l'avis de cotisation indiquant les taxes à payer par une personne, certifiée comme copie conforme par l'administrateur, constitue une preuve de la dette fiscale de la personne.

(3) Les frais engagés par la Première Nation pour le recouvrement des taxes impayées et les mesures d'exécution requises sont :

a) calculés conformément à l'annexe VII;

b) payables par le débiteur à titre de taxes impayées.

Création de privilèges

31.(1) Les taxes impayées constituent un privilège grevant l'intérêt foncier auquel elles s'appliquent, qui assujettit l'intérêt foncier et lie les détenteurs subséquents de celui-ci.

(2) L'administrateur conserve une liste des privilèges créés aux termes de la présente loi et dépose un avis de chaque privilège au bureau d'enregistrement.

(3) Un privilège figurant sur la liste visée au paragraphe (2) a priorité sur tout privilège, charge, réclamation ou sûreté, enregistré ou non, relatif à l'intérêt foncier.

(4) L'administrateur peut présenter une demande à un tribunal compétent pour assurer la protection ou l'exécution d'un privilège visé au paragraphe (1), s'il estime que cette mesure est nécessaire ou indiquée.

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(5) Sur réception du paiement intégral des taxes exigibles ayant donné lieu à la création d'un privilège, l'administrateur enregistre, sans délai, la mainlevée du privilège.

(6) La mainlevée du privilège par l'administrateur constitue la preuve du paiement des taxes relatives à l'intérêt foncier.

(7) Une erreur technique ou une omission commise lors de la création du privilège ou de son inscription sur la liste des privilèges n'entraîne pas la perte ou la diminution du privilège.

PARTIE XII
DISPOSITIONS GÉNÉRALES

Communication de renseignements

32.(1) L'administrateur ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;

b) dans le cadre d'une procédure judiciaire ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur peut communiquer des renseignements confidentiels concernant un transfert au mandataire du destinataire du transfert si la communication de ces renseignements a été autorisée par écrit par le destinataire du transfert.

(3) Le mandataire ne peut utiliser les renseignements communiqués en vertu du paragraphe (2) qu'aux fins autorisées par écrit par le destinataire du transfert.

Communication aux fins de recherche

33. Malgré l'article 32 :

a) l'administrateur peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

34. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer la taxe ou tout autre montant imposé aux termes de la présente loi ne peut être modifiée, en raison :

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a) d'une erreur ou d'une omission dans une détermination ou un calcul fait par l'administrateur, la Première Nation ou toute personne autorisée par celle-ci;

b) d'une cotisation de taxe inexacte ou incomplète, du défaut d'établir une cotisation de taxe, ou d'une erreur, d'un vice ou d'une omission de procédure dans un avis de cotisation ou tout avis donné aux termes de la présente loi;

c) du défaut de la part de l'administrateur, de la Première Nation ou de toute personne autorisée par celle-ci de prendre des mesures dans le délai prévu.

Restriction

35.(1) Sauf disposition contraire de la présente loi, nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

36.(1) Lorsque la présente loi exige la transmission d'un avis par la poste ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire;

b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;

c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle.

(2) Sauf disposition contraire de la présente loi :

a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;

b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;

c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

37.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version

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éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

38. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20___, à _____, dans la province d'Ontario.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

_____[Nom]
Chef [veuillez inscrire le nom au complet]

_____[Nom]
Conseiller [veuillez inscrire le nom au complet]

_____[Nom]
Conseiller [veuillez inscrire le nom au complet]

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ANNEXE I

CALCUL DE LA JUSTE VALEUR MARCHANDE

Définitions

1. Dans la présente annexe :

a) « loyer » ne vise pas les montants qui sont calculés séparément aux termes d'un bail et qui sont payables au bailleur en remboursement :

(i) soit des taxes,

(ii) soit des dépenses raisonnables liées à l'exploitation de locaux à locataires multiples dont fait partie l'intérêt foncier donné à bail;

b) « évaluation » s'entend d'une évaluation effectuée par un évaluateur indépendant qui détient le titre d'évaluateur agréé « AACI » décerné par l'Institut canadien des évaluateurs ou qui est désigné, enregistré ou autorisé par permis à titre d'évaluateur agréé conformément aux lois de la province d'Ontario, selon le cas;

c) « valeur imposable » s'entend de la valeur imposable la plus récente d'un intérêt foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la Première Nation pris en vertu du sous-alinéa 5(1)a)(i) de la Loi.

Calcul de la durée d'un bail et d'un domaine viager

2.(1) Sous réserve de l'article 6 et des paragraphes (2), (3) et (5), la durée d'un bail est la somme des éléments suivants :

a) le nombre d'années pour lesquelles le destinataire d'un transfert a le droit d'occuper l'intérêt foncier donné à bail;

b) le nombre maximum d'années non comptées en application de l'alinéa a) durant lesquelles le destinataire du transfert, par l'exercice de droits ou d'options de renouveler ou de prolonger le bail, peut occuper l'intérêt foncier donné à bail.

(2) Sous réserve du paragraphe (3), la durée d'un bail est la partie non écoulée de la durée calculée conformément au paragraphe (1) à la date d'enregistrement.

(3) Si le bail vise une multipropriété ou un régime de propriété partagée, la durée du bail est calculée en additionnant le nombre d'années durant lesquelles le destinataire du transfert peut, pour toute partie d'une année, occuper l'intérêt foncier.

(4) Sous réserve du paragraphe (5), la durée d'un domaine viager est le nombre d'années d'espérance de vie, fondé sur le tableau 3, qu'il reste au détenteur du domaine viager à la date d'enregistrement de celui-ci au bureau d'enregistrement.

(5) La durée d'un bail ou d'un domaine viager qui serait autrement exprimée comme une fraction d'année ou un nombre d'années plus une fraction d'année est arrondie au nombre entier supérieur.

Juste valeur marchande des baux prépayés

3.(1) La juste valeur marchande d'un transfert visant un bail prépayé est égale au montant du prix d'achat payé en numéraire et toute autre contrepartie par le destinataire du transfert, si :

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a) d'une part, le loyer prévu au bail n'est soumis à aucun rajustement ni révision et a été payé pour la durée du bail avant la date d'enregistrement ou sera payé dans un délai d'un (1) an suivant cette date;

b) d'autre part, le bailleur et le destinataire du transfert n'ont pas de lien de dépendance entre eux.

(2) Dans le cas où le bailleur a un lien de dépendance avec le destinataire du transfert, la juste valeur marchande est égale au montant qui aurait été payé si l'intérêt foncier à bail avait été vendu à la date d'enregistrement sur le marché libre par un vendeur consentant à un acheteur consentant, libre de toute fiducie et non grevé d'un jugement ordonnant un paiement en espèces ou d'une hypothèque ou autre instrument financier garantissant le paiement d'une somme ou l'exécution d'une obligation.

Juste valeur marchande des baux d'une durée maximale de 30 ans

4.(1) La juste valeur marchande d'un transfert visant un bail :

a) auquel l'article 3 ne s'applique pas,

b) dont la durée n'excède pas trente (30) ans,

c) dont le bailleur n'a pas de lien de dépendance avec le destinataire du transfert,

est égale, sous réserve du choix exercé en vertu du paragraphe (2), au montant calculé selon la formule suivante :

CF + (PAL x FVA)

où :

CF représente la contrepartie forfaitaire payée par le destinataire du transfert pour l'octroi ou le transfert du bail, y compris les améliorations situées sur le bien foncier à bail;

PAL représente le paiement annuel de loyer à verser la dernière année pour laquelle des loyers sont établis aux termes du bail;

FVA représente le facteur de valeur actualisée prévu à la colonne 2 du tableau 2 en regard du nombre d'années indiqué à la colonne 1 qui correspond à la durée du bail.

(2) Le destinataire du transfert peut choisir de calculer la juste valeur marchande du bail conformément à l'article 5.

Juste valeur marchande des autres baux

5.(1) Sous réserve du paragraphe (2), la juste valeur marchande d'un transfert auquel l'article 4 ne s'applique pas est égale au montant calculé selon la formule suivante :

VFS x P

où :

VFS représente la juste valeur marchande de l'intérêt en fief simple, y compris les améliorations se trouvant sur l'intérêt foncier donné à bail;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du bail.

(2) Pour l'application du paragraphe (1), lorsqu'une partie des améliorations sur une parcelle de terre sont louées, la juste valeur marchande de l'intérêt foncier donné à bail est calculée selon la formule suivante :

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$$\frac{VFS \times P \times SLTIB}{SLT}$$

où :

VFS représente la juste valeur marchande de l'intérêt en fief simple, y compris les améliorations, où est situé l'intérêt foncier donné à bail;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du bail;

SLTIB représente la superficie louable totale de l'intérêt foncier donné à bail;

SLT représente la superficie louable totale des améliorations se trouvant sur les terres où est situé l'intérêt foncier donné à bail.

(3) La VFS visée aux paragraphes (1) et (2) correspond à la valeur imposable de l'intérêt foncier à bail, si cette donnée est disponible.

(4) Si la valeur imposable n'est pas disponible, l'administrateur peut :

a) soit calculer la VFS en utilisant les meilleures données disponibles, y compris notamment la valeur imposable ou les données d'évaluation de biens fonciers comparables;

b) soit exiger du destinataire du transfert qu'il fournisse à ses frais une évaluation de la VFS.

(5) Si l'administrateur calcule la VFS en application de l'alinéa (4)a), le destinataire du transfert peut, dans les dix (10) jours après que l'administrateur lui a donné avis de la VFS ainsi calculée, choisir de fournir une évaluation de la VFS à ses frais, auquel cas il dispose d'un délai supplémentaire de vingt et un (21) jours ou de tout autre délai qu'accepte l'administrateur.

(6) Si le destinataire du transfert fournit l'évaluation visée au paragraphe (5), l'administrateur est tenu d'utiliser la VFS fondée sur cette évaluation pour l'application du présent article.

Juste valeur marchande d'une convention de modification du bail

6.(1) Pour l'application du présent article, la durée d'une convention de modification du bail est égale à la somme des éléments suivants :

a) la durée du bail avant la prolongation accordée par la convention de modification du bail, calculée conformément au paragraphe 2(1) sans égard au paragraphe 2(2) à compter de la date de signature initiale de la convention de bail; **[Note à la Première Nation : Si l'exemption prévue à l'alinéa 12(1)d) n'est pas incluse, il faudrait supprimer le présent alinéa.]**

b) le nombre d'années, selon le paragraphe 2(5), dont le bail est prolongé grâce à la convention de modification du bail.

(2) Pour l'application de l'alinéa (1)b), les options ou les droits de renouveler ou de prolonger le bail aux termes de la convention de modification du bail sont réputés avoir été exercés afin de prévoir la plus longue prolongation possible.

(3) Sous réserve du paragraphe (5), si la durée de la convention de modification du bail est de cent (100) ou moins, la juste valeur marchande de celle-ci est calculée selon la formule suivante :

$$CF + (PAL \times FVA)$$

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où :

CF représente la contrepartie forfaitaire payée par le destinataire du transfert pour la modification du bail, y compris les améliorations situées sur le bien foncier à bail;

PAL représente le paiement annuel du loyer à verser la dernière année pour laquelle des loyers sont établis aux termes du bail tel que prolongé par la convention de modification du bail;

FVA représente le facteur de valeur actualisée prévu à la colonne 2 du tableau 2 en regard du nombre d'années indiqué à la colonne 1 qui correspond au nombre d'années applicable selon l'alinéa (1)b).

(4) Si la durée de la convention de modification du bail dépasse cent (100) ans, l'article 5 s'applique aux fins du calcul de la juste valeur marchande de celle-ci, sauf que l'élément « P » est égal au pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond au nombre d'années applicable selon l'alinéa (1)b).

(5) Le destinataire du transfert peut choisir de calculer la juste valeur marchande du bail conformément à l'article 5 avec la modification prévue au paragraphe (4).

Juste valeur marchande des domaines viagers

7. La juste valeur marchande d'un domaine viager sur un bail est le montant calculé selon la formule suivante :

VIB x P

où :

VIB représente la juste valeur marchande de l'intérêt foncier à bail, calculée :

a) comme si le domaine viager n'existait pas;

b) conformément aux articles 3, 4 ou 5, selon le cas;

P représente le pourcentage prévu à la colonne 2 du tableau 1 en regard de la période indiquée à la colonne 1 qui correspond à la durée du domaine viager.

Transferts avec lien de dépendance

8. Lorsque l'auteur d'un transfert a un lien de dépendance avec le destinataire du transfert, l'administrateur peut :

a) soit utiliser la valeur imposable;

b) soit obliger le destinataire du transfert à fournir à ses frais avec sa déclaration, le cas échéant, une évaluation de l'un ou l'autre des éléments suivants :

(i) le montant visé au paragraphe 3(2),

(ii) le PAL visé aux articles 4 ou 6 qui serait payé sur le marché libre à la date d'enregistrement par un destinataire de transfert sans lien de dépendance,

(iii) la VFS visée à l'article 5 qui serait payée sur le marché libre à la date d'enregistrement par un destinataire de transfert sans lien de dépendance.

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TABLEAU 1 – POURCENTAGE DE LA JUSTE VALEUR MARCHANDE

Colonne 1	Colonne 2
Durée de la convention de bail ou espérance de vie	**Pourcentage de la juste valeur marchande des lieux donnés à bail ou des terres assujetties au domaine viager**
5 ans ou moins	40 %
Plus de 5 ans sans excéder 10 ans	50 %
Plus de 10 ans sans excéder 20 ans	60 %
Plus de 20 ans sans excéder 30 ans	70 %
Plus de 30 ans sans excéder 40 ans	80 %
Plus de 40 ans sans excéder 50 ans	90 %
Plus de 50 ans	100 %

TABLEAU 2 – FACTEURS DE VALEUR ACTUALISÉE

Colonne 1	Colonne 2
Durée de la convention de bail	**Facteur de valeur actualisée (à 8%)**
1	1,0
2	1,8
3	2,6
4	3,3
5	4,0
6	4,6
7	5,2
8	5,7
9	6,2
10	6,7
11	7,1
12	7,5
13	7,9
14	8,2
15	8,6
16	8,9
17	9,1
18	9,4
19	9,6
20	9,8

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Colonne 1	Colonne 2
Durée de la convention de bail	**Facteur de valeur actualisée (à 8%)**
21	10,0
22	10,2
23	10,4
24	10,5
25	10,7
26	10,8
28	11,1
29	11,2
30-31	11,3
32	11,4
33	11,5
34	11,6
37-38	11,8
39-40	11,9
41-43	12,0
44-46	12,1
47-50	12,2
51-57	12,3
58-71	12,4
72-100	12,5

TABLEAU 3 – ESPÉRANCE DE VIE

Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
0	71,88	78,98
1	71,67	78,65
2	70,73	77,70
3	69,77	76,74
4	68,80	75,77
5	67,84	74,79
6	66,86	73,81
7	65,88	72,83
8	64,90	71,84
9	63,91	70,86
10	62,92	69,87
11	61,94	68,88
12	60,95	67,90
13	59,97	66,91

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
14	59,00	65,93
15	58,04	64,95
16	57,10	63,97
17	56,16	63,00
18	55,23	62,02
19	54,31	62,05
20	53,39	60,08
21	52,47	59,11
22	51,55	58,14
23	50,63	57,16
24	49,71	56,19
25	48,78	55,22
26	47,86	54,25
27	46,92	53,27
28	45,99	52,30
29	45,05	51,33
30	44,11	50,36
31	43,17	49,39
32	42,22	48,42
33	41,28	47,45
34	40,34	46,48
35	39,39	45,51
36	38,45	44,55
37	37,52	43,59
38	36,58	42,63
39	35,65	41,68
40	34,72	40,73
41	33,80	39,78
42	32,88	38,84
43	31,97	37,90
44	31,06	36,97
45	30,16	36,04
46	29,27	35,11
47	28,39	34,19
48	27,52	33,28
49	26,66	32,37
50	25,81	31,47
51	24,97	30,57
52	24,14	29,68
53	23,33	28,80
54	22,52	27,93

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
55	21,73	27,06
56	20,95	26,20
57	20,18	25,35
58	19,43	24,51
59	18,69	23,68
60	17,96	22,85
61	17,25	22,03
62	16,56	21,22
63	15,88	20,42
64	15,21	19,63
65	14,57	18,85
66	13,93	18,09
67	13,32	17,33
68	12,72	16,59
69	12,14	15,86
70	11,58	15,14
71	11,03	14,44
72	10,49	13,75
73	9,98	13,08
74	9,48	12,42
75	9,00	11,78
76	8,53	11,15
77	8,09	10,54
78	7,66	9,95
79	7,25	9,39
80	6,85	8,84
81	6,48	8,32
82	6,12	7,82
83	5,78	7,34
84	5,45	6,88
85	5,14	6,45
86	4,85	6,04
87	4,57	5,65
88	4,30	5,28
89	4,05	4,93
90	3,82	4,60
91	3,59	4,29
92	3,38	3,99
93	3,19	3,71
94	2,96	3,39
95	2,65	2,99

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Âge du destinataire du transfert	Espérance de vie des hommes	Espérance de vie des femmes
96	2,27	2,51
97	1,84	1,99
98	1,41	1,50
99	1,05	1,10
100	0,79	0,81
101	0,60	0,61
102	0,50	0,50

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ANNEXE II

PREMIÈRE NATION _____
RENSEIGNEMENTS EXIGÉS DANS LA DÉCLARATION
DE TAXE SUR LES TRANSFERTS FONCIERS

Le formulaire de la déclaration de taxe sur les transferts fonciers doit exiger que soient fournis au moins les renseignements suivants :

a) les nom et adresse du destinataire du transfert;

b) l'adresse réelle et la description officielle de l'intérêt foncier faisant l'objet du transfert;

c) la date d'enregistrement du transfert;

d) le nom de l'auteur du transfert;

e) la durée du bail, calculée conformément à la présente loi;

f) la valeur réelle de la contrepartie versée pour le transfert, établie conformément à la présente loi;

g) dans le cas d'un bail prépayé, le prix d'achat brut payé pour le transfert, y compris le montant réel versé en espèces ainsi que la valeur de tout bien ou sûreté qui est inclus dans le prix d'achat, et toute contrepartie non monétaire ou autre versée ou remise;

h) si le prix d'achat brut diffère de la juste valeur marchande, la raison de cet écart;

i) s'il ne s'agit pas d'un bail prépayé, le montant du loyer, la contrepartie forfaitaire correspondant au montant réel versé en espèces et à la valeur de tout bien ou sûreté inclus dans le paiement, ainsi que toute contrepartie non monétaire ou autre versée ou remise, et tout autre renseignement qui est nécessaire pour calculer la juste valeur marchande conformément à la présente loi;

j) dans le cas où la valeur de la contrepartie est supérieure à deux millions de dollars (2 000 000 $), une mention indiquant si l'intérêt foncier faisant l'objet du transfert comprend au moins une mais pas plus de deux habitations unifamiliales; **[Note à la Première Nation : À inclure seulement si un taux de taxe supplémentaire est imposé sur les habitations unifamiliales.]**

k) le calcul du montant de la taxe sur les transferts fonciers à payer sur le transfert.

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ANNEXE III

PREMIÈRE NATION _____

AVIS DE COTISATION RELATIF À LA TAXE SUR LES TRANSFERTS FONCIERS

DATE DE L'AVIS DE COTISATION : _____ 20__

Le présent avis est donné conformément à l'article __ de la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__)* à :

NOM : _____

ADRESSE : _____

_____

CONCERNANT LE TRANSFERT VISANT L'INTÉRÊT FONCIER DÉSIGNÉ COMME : _____

_____

DATE D'ENREGISTREMENT : _____ 20__.

L'administrateur a évalué la taxe exigible sur le transfert visant l'intérêt foncier susmentionné.

SOMMAIRE DE LA COTISATION DE TAXE :

EXEMPTION DEMANDÉE : _____

APPLICABILITÉ DE L'EXEMPTION : _____

REMBOURSEMENT DEMANDÉ : _____

PRIX D'ACHAT PAYÉ (S'IL Y A LIEU) :	_____$
JUSTE VALEUR MARCHANDE DU TRANSFERT :	_____$
TAXE SUR LES TRANSFERTS FONCIERS EXIGIBLE SUR LE TRANSFERT :	_____$
TAXE SUR LES TRANSFERTS FONCIERS PAYÉE PAR LE DESTINATAIRE DU TRANSFERT :	_____$
INTÉRÊTS COURUS À LA DATE DU PRÉSENT AVIS :	_____$
PÉNALITÉ IMPOSÉE À LA DATE DU PRÉSENT AVIS :	_____$
MONTANT TOTAL DES TAXES DUES ET PAYABLES :	_____$

DATE D'ÉCHÉANCE : _____ 20__

Les taxes exigibles sont dues et payables en entier au plus tard à la date d'échéance.

Les paiements doivent être faits au bureau de la Première Nation _____, situé au [insérer l'adresse], pendant les heures d'ouverture normales, par mandat ou chèque.

[Note : Ajouter le libellé suivant seulement si une pénalité et des intérêts s'appliquent aux termes de la partie X de la présente loi :

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Une pénalité a été imposée sur les taxes impayées et l'intérêt court depuis la date d'enregistrement parce que le destinataire du transfert a fourni des renseignements faux ou trompeurs (cocher la case applicable) :

__ à l'appui d'une exemption de taxe au titre de la présente loi,

__ à l'appui d'une demande de remboursement, ou

__ au sujet de la juste valeur marchande d'un transfert.]

Si de l'intérêt sur les taxes impayées est indiqué ci-dessus, cet intérêt continue à courir chaque jour où les taxes demeurent impayées.]

Les taxes qui ne sont pas payées à la date d'échéance indiquée dans le présent avis sont frappées de pénalités et d'intérêts conformément à la *Loi sur la taxe sur les transferts fonciers de la Première Nation* _____ *(20__)*.

Vous avez le droit de déposer une demande de réexamen au sujet de cette cotisation. Toute demande de réexamen doit être transmise à la Première Nation dans les soixante (60) jours suivant le présent avis de cotisation.

Veuillez communiquer avec notre bureau si vous avez des questions au sujet du présent avis ou de la procédure à suivre pour déposer une demande de réexamen.

_____

Administrateur de la Première Nation _____

[insérer les coordonnées]

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ANNEXE IV

PREMIÈRE NATION _____

CERTIFICAT DE TAXE SUR LES TRANSFERTS FONCIERS

Relativement à l'intérêt foncier désigné comme _____ et conformément à la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20__)*, je certifie qu'à la date de délivrance du présent certificat :

Toutes les taxes sur les transferts fonciers exigibles à l'égard du transfert visant l'intérêt foncier susmentionné fait le _____ 20__ ont été payées.

OU

Des taxes sur les transferts fonciers impayées, y compris les intérêts, pénalités et frais afférents, d'un montant de _____ dollars (_____ $) sont dues et payables relativement à l'intérêt foncier susmentionné.

Les personnes suivantes sont solidairement responsables du paiement de la totalité des taxes impayées :

_____

_____

_____

Administrateur de la Première Nation _____

Fait le _____ 20___.

Modèle

Version courante 2017-11- 03

ANNEXE V

DEMANDE DE RENSEIGNEMENTS OU DE DOCUMENTS PAR L'ADMINISTRATEUR
DE LA PREMIÈRE NATION _____

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER :_____

_____

DATE DE LA DEMANDE :_____

EN VERTU de l'article ___ de la *Loi sur la taxe sur les transferts fonciers de la Première Nation* _____ *(20__)*, il vous est demandé de me fournir par écrit, au plus tard le _____ **(Note : la date doit être postérieure d'au moins quatorze (14) jours à la date de la demande)**, les renseignements et/ou documents suivants au sujet du transfert visant l'intérêt foncier susmentionné :

(1)

(2)

(3)

_____

Administrateur de la Première Nation _____

Fait le _____ 20___.

Modèle

Version courante 2017-11- 03

ANNEXE VI

DEMANDE DE RÉEXAMEN

À : L'administrateur de la Première Nation _____
[adresse]

EN VERTU de la *Loi sur la taxe sur les transferts fonciers de la Première Nation _____ (20___)*, je demande le réexamen :

1. de la cotisation de taxe exigible sur le transfert visant l'intérêt foncier désigné comme : [description de l'intérêt foncier telle qu'elle figure dans l'avis de cotisation]

OU

2. du refus d'accorder un remboursement à l'égard du transfert visant l'intérêt foncier désigné comme :

[description de l'intérêt foncier telle qu'elle figure dans l'avis envoyé par l'administrateur]

La demande de réexamen de la cotisation de taxe ou du refus de remboursement est fondée sur les motifs suivants :

(1)

(2)

(3)

(préciser les motifs de la demande en donnant le plus de détails possible)

Je suis le destinataire du transfert susmentionné ou le mandataire autorisé de ce dernier.

Adresse et numéro de téléphone où l'on peut joindre le destinataire du transfert ou son mandataire :

_____

_____

_____ _____

Nom du destinataire du transfert ou du mandataire (inscrire en lettres moulées) Signature

Fait le _____ 20___.

Modèle

Version courante 2017-11- 03

ANNEXE VII

FRAIS PAYABLES PAR LE DÉBITEUR POUR LE
RECOUVREMENT DES TAXES IMPAYÉES ET LES MESURES D'EXÉCUTION

Frais découlant du recouvrement des taxes impayées et des mesures d'exécution requises :

1.	Pour la rédaction d'un avis	_____ $
2.	Pour la signification d'un avis à chaque personne ou lieu par la Première Nation	_____ $
3.	Pour la signification d'un avis à chaque personne ou lieu par un huissier ou un service de livraison	le coût réel
4.	Pour la publication dans un journal	le coût réel

5. Les coûts réels non énumérés ci-dessus qui sont engagés par la Première Nation pour la prise des mesures d'exécution prévues par la présente loi sont imputés en fonction des montants indiqués sur les reçus.

Modèle

First Nations Tax Commission
Commission de la fiscalité des premières nations

EXPENDITURE BY-LAW POLICY

PART I

PREAMBLE

WHEREAS:

A. Section 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property tax;

B. A Memorandum of Understanding between the First Nations Tax Commission (FNTC) and the Minister of Indigenous Affairs and Northern Development provides for the FNTC to review and recommend section 83 By-laws for ministerial approval; and

C. Policies are established by the Commission to further the policy objectives expressed in the Memorandum of Understanding, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

PART II

PURPOSE

This policy sets out the requirements that should be met for First Nation Expenditure By-laws enacted under section 83 of the Act. This policy is used by the Commission in its review and recommendation of First Nation By-laws.

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

PART III

AUTHORITY AND PUBLICATION

This policy is established pursuant to section 1.2 of the Memorandum of Understanding (MOU) between the First Nations Tax Commission and the Minister of Indian Affairs and Northern Development.

PART IV

APPLICATION

This policy applies to every expenditure By-law submitted to the Commission for review and recommendation pursuant to the MOU.

PART V

CITATION

This policy may be cited as the *Policy for First Nations Expenditure By-laws, 2017*.

PART VI

DEFINITIONS

In this policy:

"Act" means *Indian Act* R.S.C. 1985, c. I-5 and the regulations enacted under that Act;

"annual budget" means a budget of a First Nation setting out its projected local revenues and its projected expenditure of those local revenues during a budget year; and its expenditures made under subsection 83(2) of the Act.

"annual expenditure By-law" means a By-law required under subsection 83(2) of the Act;

"By-law" means an expenditure By-law enacted under subsection 83(2) of the Act;

"Commission" means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;

"First Nation" means a band named as defined in the Act;

"local revenues" means money raised by a First Nation under an annual expenditure By-law and payments made to a First Nation under paragraph 83(1)(a) of the Act;

"local service" means an activity, work or facility undertaken or provided by or on behalf of the First Nation that is funded partially or fully by local revenues, that is for a public purpose, and that falls within a category of expenditures listed in the Schedule;

"reserve fund" means a reserve fund established by the First Nation; and

"taxpayer" means a person liable for the payment of taxes to a First Nation.

Except as otherwise provided in this policy, words and expressions used in this Policy have the same meaning as in the Act.

PART VII
POLICY

1.0 Restrictions on Expenditures

1.1 The By-law must provide for local revenues to be expended only on local services and, without limitation, must not provide for

(a) per capita distributions; or

(b) expenditure relating to any commercial, for-profit, enterprise undertaken by or on behalf of the First Nation, including without limitation by a corporation in which shares are held by or for the benefit of the First Nation.

1.2 Despite paragraph 1.1(b), the By-law may provide for an expenditure to a corporation referred to in that paragraph that is a grant under a granting program established by the First Nation.

2.0 Annual Expenditure By-laws

2.1 The annual expenditure By-law must include, as a schedule the First Nation's annual budget for the current budget year, using the categories of expenditures set out in the Schedule.

2.2 The annual budget must include a contingency amount for the provision of local services as part of each budget, which amount

(a) must not exceed ten percent (10%) of the total local revenues in the current year, excluding any amounts transferred from local revenues into reserve funds in that year; and

(b) must be at least one percent (1%) of the total local revenues in the current year, excluding any amounts transferred from local revenues into reserve funds in that year.

2.3 The annual budget must set out

(a) the amounts payable by the First Nation in the budget period under each service agreement between the First Nation and a third-party service provider;

(b) the amounts to be paid by the First Nation in the budget period under each granting program established by the First Nation;

(c) in an appendix, each reserve fund and its opening balance, all transfers in and out of the reserve fund, and its closing balance.

3.0 Contingency Amounts

The By-law must provide that contingency amounts may be expended as necessary in any of the categories of expenditures set out in the By-law.

4.0 Reserve Funds

Where a First Nation wishes to transfer money into or out of a reserve fund, the By-law must

(a) establish the reserve fund unless it has been previously established in an expenditure By-law; and

(b) authorize all payments into a reserve fund and all expenditures from a reserve fund.

5.0 Establishing a Reserve Fund

Where a First Nation wishes to establish a reserve fund, the reserve fund must

(a) be established in an expenditure By-law and include a statement respecting the purposes of the reserve fund; and

(b) comply with the requirements in the First Nation's taxation By-law.

6.0 Reserve Fund Purposes

The By-law may establish reserve funds only for one or more of the following purposes:

(a) capital infrastructure replacement, provided its purposes are supported by a capital development plan;

(b) capital infrastructure improvement, provided its purposes are supported by a capital development plan;

(c) contingency reserves, provided it meets the requirements in section 7; and

(d) other non-capital purposes, provided its purposes are supported by a capital development plan, contingent liability plan, land management plan, long-term economic plan or financial plan.

7.0 Contingency Reserve Funds

7.1 Where the By-law establishes a contingency reserve fund, the reserve fund must be established only for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impacts of cyclical local revenue decreases.

7.2 Where a First Nation has established a contingency reserve fund, the By-law may provide for a transfer of local revenues into that reserve fund, provided that

(a) the amount transferred must not exceed ten percent (10%) of the total local revenues in the current budget year; and

(b) the balance in the reserve fund must not at any time exceed the amount that is fifty percent (50%) of the current year's local revenues.

7.3 Despite subsection 7.2, where a First Nation's contingency reserve fund has a balance that exceeds the amount that is fifty percent (50%) of the current year's local revenues, the First Nation's annual expenditure By-law must

(a) not authorize a transfer of money into the reserve fund; and

(b) authorize a transfer of money from the reserve fund into the local revenue account, or into another reserve fund, in an amount sufficient to reduce the balance in the contingency reserve fund to not more than fifty percent (50%) of the current year's local revenues.

8.0 Additional Requirements

8.1 The By-law must not authorize an expenditure from a reserve fund unless the expenditure is

(a) for the purpose for which the reserve fund was established;

(b) a transfer of money to another reserve fund or account as provided in subsection 8.2 or 8.3; or

(c) to borrow money from a reserve fund as provided in subsection 8.4.

8.2 If a First Nation wishes to authorize a transfer of money from a capital purpose reserve fund to another reserve fund or account, the By-law must

(a) only authorize a transfer where all projects for which the reserve fund was established have been completed; and

(b) show the transfer out from the originating reserve fund and the transfer into the receiving reserve fund or account.

8.3 If a First Nation wishes to authorize a transfer of money from a non-capital purpose reserve fund to another reserve fund or account, the By-law must show the transfer out from the originating reserve fund and as the transfer into the receiving reserve fund or account.

8.4 If a First Nation wishes to authorize the borrowing of money from a reserve fund, the By-law must

(a) authorize borrowing from a reserve fund only where the money is not immediately required for the purpose of the reserve fund, and on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation; and

(b) show the borrowing as a transfer out from the reserve fund and as a transfer into that year's local revenues.

PART VIII

REVOCATION AND COMING INTO FORCE

Revocation

The *First Nations Policy for Expenditure By-law* that was established and effective on April 25, 2013 is hereby revoked.

Coming Into Force

This policy is established and in effect as of June 28, 2017.

PART IX

ENQUIRIES

All enquiries respecting this Policy should be directed to:

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

or

First Nations Tax Commission
202-190 O'Connor Street
Ottawa, ON K2P 2R3
Telephone: (613) 789-5000 ext. 204

SCHEDULE

LOCAL SERVICE EXPENDITURE CATEGORIES

1. General Government Expenditures
    a. Executive and Legislative
    b. General Administrative
    c. Other General Government
2. Protection Services
    a. Policing
    b. Firefighting
    c. Regulatory Measures
    d. Other Protective Services
3. Transportation
    a. Roads and Streets
    b. Snow and Ice Removal
    c. Parking
    d. Public Transit
    e. Other Transportation
4. Recreation and Culture
    a. Recreation
    b. Culture
    c. Heritage Protection
    d. Other Recreation and Culture
5. Community Development
    a. Housing
    b. Planning and Zoning
    c. Community Planning
    d. Economic Development Program
    e. Tourism
    f. Trade and Industry
    g. Land Rehabilitation and Beautification
    h. Other Regional Planning and Development
6. Environment Health Services
    a. Water Purification and Supply
    b. Sewage Collection and Disposal
    c. Garbage, Waste Collection, and Disposal
    d. Recycling
    e. Other Environmental Services

7. Fiscal Services
    a. Other Debt Payments
    b. Accelerated Debt Charges
    c. Other Fiscal Services
8. Other Services
    a. Health
    b. Social Programs and Assistance
    c. Agriculture
    d. Education
    e. Other Services
9. Taxes Collected for Other Governments

Projet de Politique relative aux règlements administratifs sur les dépenses – pour approbation et publication 2017-06-28

First Nations Tax Commission
Commission de la fiscalité des premières nations

POLITIQUE RELATIVE AUX RÈGLEMENTS ADMINISTRATIFS SUR LES DÉPENSES

PARTIE I

PRÉAMBULE

ATTENDU :

A. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;

B. que, en vertu du Protocole d'entente entre la Commission de la fiscalité des premières nations (la « Commission ») et le ministre des Affaires autochtones et du Nord, la Commission est chargée d'examiner les règlements administratifs pris en vertu de l'article 83 et de les recommander au ministre pour approbation;

C. que les politiques sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques énoncés dans le Protocole d'entente, notamment pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider celles-ci à réaliser une croissance économique au moyen de la génération de recettes locales stables.

PARTIE II

OBJET

La présente politique énonce les exigences que doivent respecter les règlements administratifs sur les dépenses des premières nations pris en vertu de l'article 83 de la Loi. La Commission se fonde sur cette politique pour examiner et recommander pour approbation les règlements administratifs des premières nations.

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

PARTIE III

AUTORISATION ET PUBLICATION

La présente politique est établie en vertu du paragraphe 1.2 du Protocole d'entente entre la Commission et le ministre des Affaires autochtones et du Nord.

PARTIE IV

APPLICATION

La présente politique s'applique aux règlements administratifs sur les dépenses qui sont soumis à la Commission pour examen et recommandation dans le cadre du Protocole d'entente.

PARTIE V

TITRE

La présente politique peut être citée sous le titre : *Politique relative aux règlements administratifs sur les dépenses des premières nations (2017)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

« budget annuel » Budget d'une première nation qui fait état des prévisions des recettes locales et des dépenses sur ces recettes pour un exercice budgétaire, ainsi que des dépenses faites par elle en vertu du paragraphe 83(2) de la Loi.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

« contribuable » Personne tenue de payer des impôts fonciers à une première nation.

« fonds de réserve » Fonds de réserve constitué par une première nation.

« Loi » La *Loi sur les Indiens*, L.R.C. 1985, ch. I-5, ainsi que les règlements pris en vertu de cette loi.

« première nation » Bande au sens de la Loi.

« recettes locales » Les fonds perçus par une première nation au titre d'un règlement administratif annuel sur les dépenses, ainsi que les paiements versés à la première nation aux termes de l'alinéa 83(1)a) de la Loi.

« règlement administratif » Règlement administratif sur les dépenses pris en vertu du paragraphe 83(2) de la Loi.

« règlement administratif annuel sur les dépenses » Règlement administratif exigé par le paragraphe 83(2) de la Loi.

« services locaux » Activités, installations ou ouvrages mis sur pied ou fournis par une première nation ou en son nom, qui sont financés en totalité ou en partie par les recettes locales et qui servent à des fins publiques et appartiennent à l'une des catégories de dépenses énumérées à l'annexe.

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VII
POLITIQUE

1.0 Restrictions applicables aux dépenses

1.1 Le règlement administratif doit préciser que les recettes locales ne peuvent être dépensées que pour les services locaux et qu'elles ne peuvent, sans réserve, prévoir :

a) des répartitions par habitant;

b) l'engagement de dépenses liées à des activités commerciales à but lucratif qui sont exercées par la première nation ou en son nom, notamment par une société dont des actions sont détenues par la première nation ou pour son compte.

1.2 Malgré l'alinéa 1.1b), le règlement administratif peut prévoir l'engagement d'une dépense en faveur d'une société visée à cet alinéa qui constitue une subvention accordée dans le cadre d'un programme de subventions établi par la première nation.

2.0 Règlements administratifs annuels sur les dépenses

2.1 Le règlement administratif annuel sur les dépenses doit contenir en annexe le budget annuel de la première nation pour l'exercice budgétaire en cours, réparti selon les catégories de dépenses établies à l'annexe.

2.2 Le budget annuel doit prévoir un montant pour éventualités aux fins de la prestation des services locaux, lequel montant :

a) d'une part, ne peut excéder dix pour cent (10 %) du total des recettes locales pour l'exercice en cours, exclusion faite des montants de celles-ci transférés dans les fonds de réserve au cours de cet exercice;

b) d'autre part, doit correspondre à au moins un pour cent (1 %) du total des recettes locales pour

l'exercice en cours, exclusion faite des montants de celles-ci transférés dans les fonds de réserve au cours de cet exercice.

2.3 Le budget annuel doit prévoir :

a) les montants à payer par la première nation pendant l'exercice budgétaire dans le cadre de chaque entente de services conclue entre elle et un tiers fournisseur de services;

b) les montants à payer par la première nation pendant l'exercice budgétaire dans le cadre de chaque programme de subventions établi par elle;

c) en appendice, chaque fonds de réserve et son solde d'ouverture, tous les transferts en provenance et à destination du fonds de réserve ainsi que son solde de clôture.

3.0 Montants pour éventualités

Le règlement administratif doit préciser que les montants pour éventualités peuvent être dépensés, selon les besoins, dans les catégories de dépenses qui y sont prévues.

4.0 Fonds de réserve

Lorsqu'une première nation souhaite transférer des sommes à un fonds de réserve ou en retirer de ce fonds, le règlement administratif doit :

a) constituer le fonds de réserve, à moins qu'il n'ait déjà été constitué par un règlement administratif sur les dépenses;

b) autoriser tous les versements à effectuer au fonds de réserve et toutes les dépenses à faire sur ce fonds.

5.0 Constitution d'un fonds de réserve

Lorsqu'une première nation souhaite constituer un fonds de réserve, celui-ci doit :

a) être constitué par un règlement administratif sur les dépenses et faire mention des fins auxquelles il est destiné;

b) satisfaire aux exigences du règlement administratif sur l'imposition foncière de la première nation.

6.0 Fins des fonds de réserve

Le règlement administratif ne peut constituer un fonds de réserve qu'à l'une ou plusieurs des fins suivantes :

a) le remplacement des infrastructures, pourvu que cela soit appuyé par un plan de développement des infrastructures;

b) l'amélioration des infrastructures, pourvu que cela soit appuyé par un plan de développement des infrastructures;

c) les réserves pour éventualités, pourvu que les exigences de l'article 7 soient respectées;

d) d'autres fins non destinées aux immobilisations, pourvu que cela soit appuyé par un plan de développement des infrastructures, un plan de passif éventuel, un plan de gestion foncière, un plan économique à long terme ou un plan financier.

7.0 Fonds de réserve pour éventualités

7.1 Lorsque le règlement administratif constitue un fonds de réserve pour éventualités, ce fonds de réserve ne peut servir qu'à financer les dépenses d'exploitation imprévues et à stabiliser les répercussions temporaires des baisses cycliques de recettes locales.

7.2 Si la première nation a constitué un fonds de réserve pour éventualités, le règlement administratif peut prévoir le transfert de recettes locales vers ce fonds de réserve, pourvu que les conditions suivantes soient respectées :

a) seuls les montants pour éventualités non dépensés de l'exercice budgétaire précédent peuvent être transférés dans le fonds de réserve;

b) le montant du transfert ne peut excéder dix pour cent (10 %) du total des recettes locales pour l'exercice budgétaire en cours;

c) le solde du fonds de réserve ne peut à aucun moment dépasser cinquante pour cent (50 %) des recettes locales pour l'exercice budgétaire en cours.

7.3 Malgré le paragraphe 7.2, lorsque le fonds de réserve pour éventualités de la première nation a un solde qui dépasse cinquante pour cent (50 %) des recettes locales pour l'exercice en cours, son règlement administratif annuel sur les dépenses :

a) ne peut autoriser aucun transfert vers ce fonds de réserve;

b) doit autoriser le transfert, à partir de ce fonds de réserve vers le compte de recettes locales ou un autre fonds de réserve, d'un montant suffisant pour réduire le solde du fonds de réserve pour éventualités à un montant ne dépassant pas cinquante pour cent (50 %) des recettes locales pour l'exercice en cours.

8.0 Exigences supplémentaires

8.1 Le règlement administratif ne peut autoriser des dépenses sur un fonds de réserve que si ces dépenses :

a) soit sont destinées aux fins auxquelles le fonds de réserve a été constitué;

b) soit consistent en des transferts de sommes à un autre fonds de réserve ou à un compte comme le prévoient les paragraphes 8.2 ou 8.3;

c) soit sont des emprunts sur le fonds de réserve comme le prévoit le paragraphe 8.4.

8.2 Si une première nation souhaite autoriser le transfert de sommes d'un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte, le règlement administratif doit :

a) autoriser le transfert seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés;

b) faire état du transfert depuis le fonds de réserve de provenance et du transfert vers le fonds de réserve ou le compte de destination.

8.3 Si une première nation souhaite autoriser le transfert de sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte, le règlement administratif doit faire état du transfert depuis le fonds de réserve en question et du transfert vers le fonds de réserve ou le compte de destination.

8.4 Si une première nation souhaite autoriser des emprunts sur un fonds de réserve, le règlement administratif doit :

a) autoriser les emprunts sur le fonds de réserve seulement dans les cas où les sommes en question ne sont pas immédiatement nécessaires aux fins de ce fonds et à la condition que la première nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation;

b) faire état des emprunts comme un transfert depuis le fonds de réserve et un transfert vers les recettes locales de l'exercice en cours.

PARTIE VIII

AROGATION ET ENTRÉE EN VIGUEUR

Abrogation

La *Politique relative aux règlements administratifs sur les dépenses des premières nations*, établie et entrée en vigueur le 25 avril 2013, est abrogée.

Entrée en vigueur

La présente politique est établie et entre en vigueur le 28 juin 2017.

PARTIE IX
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

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

ou

Commission de la fiscalité des premières nations
190, rue O'Connor, bureau 202
Ottawa (Ontario) K2P 2R3
Téléphone : (613) 789-5000, poste 204

Projet de Politique relative aux règlements administratifs sur les dépenses – pour approbation et publication 2017-06-28

ANNEXE

CATÉGORIES DE DÉPENSES POUR LES SERVICES LOCAUX

1. Dépenses gouvernementales générales
   a. Exécutif et législatif
   b. Frais administratifs généraux
   c. Autres frais gouvernementaux
2. Services de protection
   a. Police
   b. Lutte contre les incendies
   c. Mesures réglementaires
   d. Autres services de protection
3. Transport
   a. Rues et chemins
   b. Dégagement de la neige et de la glace
   c. Stationnement
   d. Transport public
   e. Autre transport
4. Services récréatifs et culturels
   a. Loisirs
   b. Culture
   c. Protection du patrimoine
   d. Autres services récréatifs et culturels
5. Développement communautaire
   a. Logement
   b. Planification et zonage
   c. Planification communautaire
   d. Programme de développement économique
   e. Tourisme
   f. Commerce et industrie
   g. Réaménagement des terres et embellissement
   h. Autre planification et développement régional
6. Santé environnementale
   a. Épuration de l’eau et alimentation en eau
   b. Enlèvement des eaux d’égout et traitement des eaux usées
   c. Enlèvement et traitement des ordures ménagères
   d. Recyclage
   e. Autres services environnementaux
7. Services financiers

   a. Autres paiements sur les dettes
   b. Paiements accélérés sur les dettes
   c. Autres services financiers
8. Autres services
   a. Santé
   b. Programmes sociaux et aide sociale
   c. Agriculture
   d. Éducation
   e. Autres services
9. Impôts perçus pour d'autres gouvernements

Tax By-law Policy [Amended June 28, 2017]

PROPERTY TAXATION BY-LAW POLICY

PART I
PREAMBLE

WHEREAS:

A. Subsection 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property tax;

B. A Memorandum of Understanding (MOU) between the First Nations Tax Commission (FNTC or the Commission) and the Minister of Indigenous and Northern Affairs provides for the FNTC to review and recommend section 83 by-laws for ministerial approval; and

C. Policies are established by the Commission to further the policy objectives expressed in the MOU, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

PART II
PURPOSE

This policy sets out the requirements that should be met for First Nation property taxation by-laws enacted under subsection 83(1) of the Act. This policy is used by the Commission in its review and recommendation of First Nations' by-laws.

PART III
AUTHORITY AND PUBLICATION

This policy is established pursuant to subsection 1.2 of the MOU between the FNTC and the Minister of Indigenous and Northern Affairs.

PART IV
APPLICATION

This policy applies to every property taxation by-law submitted to the Commission for review and recommendation pursuant to the MOU.

PART V
CITATION

This Policy may be cited as the *Policy for First Nation Property Taxation By-laws, 2017*.

PART VI
DEFINITIONS

In this Policy:

"Act" means the *Indian Act,* R.S.C. 1985, c. I-5 and the regulations enacted under that Act;

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"annual rates by-law" means a by-law enacted under section 83(1)(a) of the Act;

"assessable property" means property that is subject to assessment under an assessment by-law enacted under section 83(1)(a) of the Act;

"by-law" means a by-law enacted under subsection 83(1) of the Act;

"Commission" means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;

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

"expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"First Nation" means a band as defined under the Act;

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

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

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

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

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

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

"property class" means each of the categories of property established in a First Nation's assessment by-law for the purposes of assessment and taxation;

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

"reference jurisdiction" means a taxing jurisdiction, located adjacent to a First nation, that is identified for the purpose of comparing a First Nation's tax rates;

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

"reserve fund" in this policy means a fund set out in accordance with section 7 of this policy;

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

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

"tax district" means a geographically defined area comprising all or portions of one or more reserves that is established for the purpose of setting tax rates;

"tax notice" means a notice of taxes owing sent to a holder of taxable property under a by-law;

"tax roll" means a list of persons liable to pay tax on taxable property;

"taxable property" means a property that is subject to tax under a by-law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes on interests in land imposed, levied, assessed or assessable under an assessment local revenue by-law, and all penalties, interest and costs added to taxes under a by-law, and

(b) for the purposes of collection and enforcement, all taxes on interests in land imposed, levied, assessed or assessable under any local revenue by-law of the First Nation, and all penalties, interest and costs added to taxes under such a by-law;

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"taxpayer" means a person liable for taxes in respect of taxable property; and

"transition period" means the first five (5) years during which a First Nation implements taxation under a by-law.

Except as otherwise provided in this policy, words and expressions used in this policy have the same meaning as those used or defined in the Act.

PART VII
POLICY

1. Appointment of Tax Administrator

1.1 The by-law must provide for the appointment by Council, by resolution, of a tax administrator to oversee the administration and enforcement of the by-law.
1.2 The by-law must provide that the tax administrator is responsible for the day-to-day management of the First Nation's local revenue account.

2. Tax Liability

2.1 The by-law must provide that

(a) it applies to all interests in land in the reserve; and

(b) all interests in land in the reserve are subject to taxation unless exempted from taxation in accordance with the by-law.

2.2 The by-law must provide that taxes must be levied on each taxable property by applying the applicable tax rate against the assessed value of the taxable property, except as provided in subsection 2.3

2.3 If a First Nation wishes to establish a minimum amount of tax to be levied on taxable property in a property class, the by-law must provide that the First Nation may set a minimum tax in one or more property classes in its annual rates by-law each year.

3. Tax Districts

3.1 Where a First Nation wishes to have one (1) or more tax districts, the by-law must

(a) establish each tax district; and

(b) describe the reserves and parts of reserves included in each district, using either a map or written description that clearly defines the geographical boundaries of the tax district.

3.2 A First Nation may only establish a tax district where necessary to create a fair taxation regime because the First Nation

(a) has multiple reserves and one (1) or more of the reserves or parts of reserves have differing levels of servicing requirements or different reference jurisdictions; or

(b) has a single reserve and one or more parts of the reserve has differing levels of servicing requirements or different reference jurisdictions.

4. Transition Period for Certain Taxing First Nations

4.1 Where a First Nation is implementing taxation for the first time and, in the year prior to making the by-law,

(a) the interests in land that will be subject to taxation under the by-law were not subject to provincial taxation jurisdiction, and

(b) the First Nation charged a fee for the provision of local services to holders of interests in land in all or certain property classes,

the by-law must include requirements for establishing tax rates during the transition period for those property classes that were subject to the fee referenced in paragraph (b), which requirements must comply with subsections 4.2 and 4.3.

4.2 Where subsection 4.1 applies to a First Nation, the by-law must require the First Nation to establish tax rates in each year of the transition period that

(a) are based on annual budgeting for the provision of local services to taxpayers; or

(b) will move incrementally towards establishing tax rates that are identical to the tax rates set by the reference jurisdiction.

4.3 Where a First Nation's by-law

(a) applies paragraph 4.2(a), the by-law must include a list of the services to be provided, the estimated costs of the services, and the anticipated tax rates in each applicable property class in each year of the transition period; or

(b) applies paragraph 4.2(b), the by-law must include a list of the services to be provided and the anticipated tax rates in each applicable property class in each year of the transition period.

5. Exemptions from Taxation

5.1 Where a First Nation wishes to provide for exemptions from property taxation under a by-law, those exemptions must be set out in the by-law.

5.2 Where exemptions from taxation are included in a by-law, the exemptions must be in respect of interests in land in one or more of the following categories:

(a) exemptions for interests in land held or occupied by members of the First Nation;

(b) exemptions for interests in land held or occupied by the First Nation or corporations in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation; or

(c) exemptions in a class of exemption used by local governments in the Province.

5.3 Exemptions from taxation under paragraphs 5.2(a) and (b) must not exempt interests in land held by a member, the First Nation or a corporation, as the case may be, that are actually occupied by someone other than a member, the First Nation or a corporation.

6.Grants and Tax Abatement

6.1 Where a by-law provides for a granting program, the by-law must

(a) set out the objectives of the program, which must relate to a community purpose or goal;

(b) set out the qualifying criteria for the program;

(c) provide that the grant

(i) may be given only to a holder of property that is taxable in the current taxation year,

(ii) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements or offsets, and

(iii) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and

(d) provide that Council will in each taxation year determine all grants that will be given and authorize those grants in an expenditure by-law.

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6.2 The by-law may provide for a form of tax abatement only where it is the same type and the same amount or percentage amount of abatement that is provided by the Province.

6.3 Where a by-law provides for tax abatement, the qualifying requirements must be set out in the by-law, and the amount of abatements given must be shown annually in the annual expenditure by-law.

7. Reserve Funds

7.1 If a First Nation wishes to establish a reserve fund,

(a) the by-law must include the provisions set out in this section; and

(b) each reserve fund must be established in an expenditure by-law.

7.2 The by-law must include the following provisions respecting the use of reserve funds:

(a) except as authorized in the by-law, money in a reserve fund and interest earned on it must be used only for the purpose for which the reserve fund was established;

(b) Council may, by expenditure by-law,

(i) transfer moneys in a capital purpose reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed,

(ii) transfer money in a non-capital purpose reserve fund to another reserve fund or account,

(iii) borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund; and

(c) all payments into a reserve fund and all expenditures from a reserve fund must be authorized by an expenditure by-law.

7.3 Where a by-law provides for the investing of moneys in a reserve fund that are not immediately required, it must allow for investment only in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) investments guaranteed by a bank, trust company or credit union; or

(d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

8. Tax Payments

8.1 The by-law must

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

(b) set out the acceptable forms of payment and where payment must be made, if applicable.

8.2 Where the by-law provides for tax payments by instalments, the by-law must set out

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

(b) the due date for each instalment;

(c) how each instalment amount will be calculated;

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

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

8.3 The by-law may require taxpayers to make an interim tax payment before the First Nation establishes its annual tax rates, provided the First Nation is located in a Province that permits interim tax levies in the provincial property taxation regime.

8.4 Where a by-law requires an interim tax payment, the by-law must set out

(a) the date on which the interim payment is due and payable;

(b) the calculation of the interim payment amount based on a specified percentage of the property value taxes levied on a property in the previous taxation year;

(c) the interim tax payment percentage for each property class;

(d) that the interim tax payment will be applied towards the total taxes owing for that taxation year; and

(e) any penalties or interest that will be levied on an unpaid interim tax payment and when such charges will be imposed.

8.5 The percentages required by paragraph 8.4(c) must not exceed the percentages permitted under the applicable legislation in the Province in which the First Nation is located.

9. Tax Roll and Tax Notices

9.1 The by-law must provide for the tax administrator to create a tax roll each year by a date set out in the by-law.

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

9.3 The by-law must require the tax administrator to mail a tax notice to

(a) each holder of an interest in land subject to tax; and

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

9.4 The by-law must require a tax notice to contain at least the following information:

(a) a description of the property;

(b) the taxes imposed under the by-law for the current taxation year, or the interim payment amount owing, as applicable;

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

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

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

9.5 The by-law must provide for the mailing of amended tax notices where the tax roll is amended to reflect an amended, revised or supplementary assessment roll.

10. Tax Refunds

10.1 The by-law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given, and must include at least the following provisions:

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

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

10.2 Notwithstanding subsection 10.1, the by-law may provide that excess taxes be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

11. Penalties, Collection and Enforcement

11.1 Where the by-law provides for a penalty to be imposed in respect of unpaid taxes, the by-law must set out the date on which a penalty will be imposed if taxes remain unpaid.
11.2 The by-law must set out the enforcement measures that may be taken by the First Nation to collect unpaid taxes.
11.3 If the First Nation wishes to recover its costs of enforcement, the by-law must set out the types of costs and how the amounts are determined.

12. Confidentiality

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

(a) in the course of administering the by-law or performing functions under it;

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

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

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

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

PART VIII
REVOCATION AND COMING INTO FORCE

Revocation

The *Property Taxation By-law Policy* established and effective as of March 30, 2016, is revoked.

Coming into Force

This Policy is established and in effect as of June 28, 2017.

PART IX
ENQUIRIES

All enquiries respecting this Policy should be directed to:

First Nations Tax Commission
202 – 190 O'Connor Street
OTTAWA, ON K2P 2R3
Telephone: (613) 789-5000, ext. 204

Or

First Nations Tax Commission

Tax By-law Policy [Amended June 28, 2017]

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

POLITIQUE RELATIVE AUX RÈGLEMENTS ADMINISTRATIFS SUR L'IMPOSITION FONCIÈRE

PARTIE I
PRÉAMBULE

ATTENDU :

A. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;

B. que, en vertu du Protocole d'entente entre la Commission de la fiscalité des premières nations (la « Commission ») et le ministre des Affaires autochtones et du Nord, la Commission est chargée d'examiner les règlements administratifs pris en vertu de l'article 83 et de les recommander au ministre pour approbation;

C. que les politiques sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques énoncés dans le Protocole d'entente, notamment pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider celles-ci à réaliser une croissance économique au moyen de la génération de recettes locales stables.

PARTIE II
OBJET

La présente politique énonce les exigences que doivent respecter les règlements administratifs sur l'imposition foncière des premières nations pris en vertu du paragraphe 83(1) de la Loi. La Commission se fonde sur cette politique pour examiner et recommander pour approbation les règlements administratifs des premières nations.

PARTIE III
AUTORISATION ET PUBLICATION

La présente politique est établie en vertu du paragraphe 1.2 du Protocole d'entente entre la Commission et le ministre des Affaires autochtones et du Nord.

PARTIE IV
APPLICATION

La présente politique s'applique aux règlements administratifs sur l'imposition foncière qui sont soumis à la Commission pour examen et recommandation dans le cadre du Protocole d'entente.

PARTIE V
TITRE

La présente politique peut être citée sous le titre : *Politique relative aux règlements administratifs sur l'imposition foncière des premières nations (2017)*.

PARTIE VI
DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

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

« année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation aux fins de l'imposition foncière.

« avis d'imposition » Avis des impôts exigibles qui est envoyé au détenteur d'un bien imposable aux termes d'un règlement administratif.

« bien imposable » Bien foncier assujetti à l'impôt au titre d'un règlement administratif.

« bien sujet à évaluation » Bien foncier assujetti à l'évaluation au titre d'un règlement administratif sur l'évaluation foncière pris en vertu de l'alinéa 83(1)a) de la Loi.

« catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le règlement administratif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

« conseil » S'entend du conseil de bande au sens de la Loi.

« contribuable » Personne assujettie aux impôts sur un bien imposable.

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

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

b) occupe de fait l'intérêt foncier;

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

d) est fiduciaire de l'intérêt foncier.

« district fiscal » Secteur géographique déterminé – comportant la totalité ou des parties d'une ou de plusieurs réserves – qui est établi aux fins de la fixation des taux d'imposition.

« fonds de réserve » Fonds constitué conformément à l'article 7 de la présente politique.

« impôts » Vise notamment :

a) tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluables en vertu d'un règlement administratif sur les recettes locales relatif à l'évaluation foncière, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un règlement administratif;

b) aux fins de la perception et du contrôle d'application, tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluables en vertu de tout règlement administratif sur les recettes locales de la première nation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un tel règlement.

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

« Loi » La *Loi sur les Indiens*, L.R.C. 1985, ch. I-5, ainsi que les règlements pris en vertu de cette loi.

« période de transition » S'entend des cinq (5) premières années durant lesquelles une première nation met en œuvre l'imposition foncière en vertu d'un règlement administratif.

« première nation » Bande au sens de la Loi.

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

« règlement administratif » Règlement administratif pris en vertu du paragraphe 83(1) de la Loi.

« règlement administratif annuel sur les taux d'imposition » Règlement administratif pris en vertu de l'alinéa 83(1)a) de la Loi.

« règlement administratif sur les dépenses » Règlement administratif pris en vertu du paragraphe 83(2) de la Loi.

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

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

« rôle d'imposition » Liste des personnes tenues de payer des impôts sur un bien imposable.

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

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VII
POLITIQUE

1. Nomination d'un administrateur fiscal

1.1 Le règlement administratif doit prévoir la nomination par le conseil, par voie de résolution, d'un administrateur fiscal chargé de surveiller l'application et le contrôle d'application du règlement administratif.

1.2 Le règlement administratif doit prévoir que l'administrateur fiscal est responsable de la gestion quotidienne du compte de recettes locales de la première nation.

2. Assujettissement à l'impôt

2.1 Le règlement administratif doit prévoir :

a) qu'il s'applique à tous les intérêts fonciers dans la réserve;

b) que tous les intérêts fonciers dans la réserve sont assujettis à l'impôt, sauf s'ils en sont exemptés en conformité avec le règlement administratif.

2.2 Le règlement administratif doit prévoir que l'impôt est prélevé sur chaque bien imposable par application du taux d'imposition en vigueur à la valeur imposable du bien, sauf dans le cas prévu au paragraphe 2.3.

2.3 Si une première nation souhaite fixer un montant d'impôt minimum à prélever sur les biens imposables d'une catégorie de biens fonciers, le règlement administratif doit prévoir que la première nation peut fixer chaque année un impôt minimum pour une ou plusieurs catégories de biens fonciers dans son règlement administratif annuel sur les taux d'imposition.

3. Districts fiscaux

3.1 Lorsqu'une première nation souhaite avoir un (1) ou plusieurs districts fiscaux, le règlement administratif doit :

a) établir chaque district fiscal;

b) donner une description des réserves et des parties de réserve comprises dans chaque district fiscal, qui est accompagnée d'une carte ou d'un texte écrit qui définit clairement les limites géographiques du district fiscal.

3.2 Une première nation ne peut établir un district fiscal que si cela est nécessaire pour créer un régime d'imposition équitable parce qu'elle a, selon le cas :

a) de multiples réserves et qu'une ou plusieurs réserves ou parties de réserve ont des besoins différents en matière de services ou des territoires de référence différents;

b) une seule réserve et qu'une ou plusieurs parties de la réserve ont des besoins différents en matière de services ou des territoires de référence différents.

4. Période de transition pour certaines premières nations taxatrices

4.1 Lorsqu'une première nation met en œuvre l'imposition foncière pour la première fois et que, dans l'année précédant la prise du règlement administratif :

a) d'une part, les intérêts fonciers à assujettir à l'impôt selon le règlement administratif n'étaient pas soumis au régime d'imposition provincial,

b) d'autre part, elle imposait des frais pour la prestation des services locaux aux détenteurs d'intérêts fonciers de toutes les catégories de biens fonciers ou de certaines de celles-ci,

le règlement administratif doit énoncer les exigences à respecter pour fixer pendant la période de transition les taux d'imposition applicables aux catégories de biens fonciers assujetties aux frais visés à l'alinéa b), lesquelles exigences doivent être conformes aux paragraphes 4.2 et 4.3.

4.2 Lorsque le paragraphe 4.1 s'applique à une première nation, le règlement administratif doit exiger que celle-ci fixe, à chaque année de la période de transition, des taux d'imposition qui :

a) soit sont fondés sur le budget annuel relatif à la prestation des services locaux aux contribuables;

b) soit augmenteront graduellement vers des taux d'imposition identiques à ceux fixés par le territoire de référence.

4.3 Lorsque le règlement administratif d'une première nation :

a) met en application l'alinéa 4.2a), il doit donner la liste des services à fournir et indiquer les coûts estimatifs des services et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition;

b) met en application l'alinéa 4.2b), il doit donner la liste des services à fournir et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition.

5. Exemptions d'impôts

5.1 Lorsqu'une première nation souhaite prévoir des exemptions de l'imposition foncière dans le cadre d'un règlement administratif, ces exemptions doivent être énoncées dans le règlement administratif.

5.2 Lorsque le règlement administratif prévoit des exemptions d'impôts, il doit s'agir d'exemptions visant des intérêts fonciers de l'une ou plusieurs des catégories suivantes :

a) les exemptions visant des intérêts fonciers détenus ou occupés par des membres de la première nation;

b) les exemptions visant des intérêts fonciers détenus ou occupés par la première nation ou par des sociétés dont la majorité des actions sont détenues en fiducie au profit de la première nation ou de l'ensemble de ses membres;

c) les exemptions faisant partie d'une catégorie d'exemptions utilisée par des administrations locales dans la province.

5.3 Les exemptions d'impôts visées aux alinéas 5.2a) et b) ne peuvent s'appliquer aux intérêts fonciers détenus par un membre de la première nation, la première nation ou une société, selon le cas, qui sont de fait occupés par une personne autre qu'un membre de la première nation, la première nation ou une société.

6. Subventions et abattement fiscal

6.1 Lorsqu'un règlement administratif prévoit un programme de subventions, il doit :

a) énoncer les objectifs du programme, lesquels doivent se rapporter à une fin ou un but communautaire;

b) établir les critères d'admissibilité au programme;

c) préciser que la subvention :

(i) ne peut être accordée qu'au détenteur d'un bien foncier qui est imposable pendant l'année d'imposition en cours,

(ii) doit être d'un montant égal ou inférieur aux impôts payables sur le bien foncier pendant l'année d'imposition en cours, moins tous autres subventions, abattements ou compensations,

(iii) ne peut être utilisée que pour le paiement des impôts exigibles sur le bien foncier pendant l'année d'imposition en cours;

d) prévoir que le conseil déterminera à chaque année d'imposition quelles subventions seront accordées et autorisera ces subventions dans le règlement administratif sur les dépenses.

6.2 Le règlement administratif ne peut prévoir un abattement fiscal que s'il s'agit du même type et du même pourcentage ou montant d'abattement que celui offert par la province.

6.3 Lorsque le règlement administratif prévoit un abattement fiscal, les conditions d'admissibilité à celui-ci doivent être énoncées dans ce règlement et le montant des abattements accordés doit être indiqué chaque année dans le règlement administratif sur les dépenses.

7. Fonds de réserve

7.1 Si une première nation souhaite constituer un fonds de réserve :

a) le règlement administratif doit comporter les dispositions énoncées au présent article;

b) chaque fonds de réserve doit être constitué par un règlement administratif sur les dépenses.

7.2 Le règlement administratif doit comporter les dispositions suivantes concernant l'utilisation des fonds de réserve :

a) sauf autorisation contraire prévue dans ce règlement, les sommes versées dans un fonds de réserve et les intérêts qu'elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été constitué;

b) le conseil peut, par un règlement administratif sur les dépenses :

(i) transférer des sommes d'un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés,

(ii) transférer des sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte,

(iii) emprunter des sommes sur un fonds de réserve lorsque ces sommes ne sont pas immédiatement nécessaires, à la condition que la première nation rembourse les sommes

empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation, au plus tard à la date où les sommes sont requises pour les fins auxquelles le fonds de réserve a été constitué;

c) tous les versements effectués à un fonds de réserve et toutes les dépenses engagées sur ce fonds doivent être autorisés par un règlement administratif sur les dépenses.

7.3 Lorsqu'un règlement administratif prévoit l'investissement des sommes versées dans un fonds de réserve qui ne sont pas immédiatement nécessaires, il ne peut autoriser leur investissement que dans l'un ou plusieurs des placements suivants :

a) les valeurs mobilières du Canada ou d'une province;

b) les valeurs mobilières garanties, en capital et intérêts, par le Canada ou une province;

c) les investissements garantis par une banque, une société de fiducie ou une caisse d'épargne et de crédit;

d) les dépôts dans une banque ou une société de fiducie au Canada ou les titres non participatifs ou les parts sociales d'une caisse d'épargne et de crédit.

8. Paiements d'impôts

8.1 Le règlement administratif doit :

a) prévoir la date à laquelle les impôts sont exigibles;

b) préciser les modes de paiement acceptables et l'endroit où les paiements doivent être faits, s'il y a lieu.

8.2 Lorsque le règlement administratif prévoit le paiement des impôts par acomptes provisionnels, il doit préciser :

a) la procédure à suivre par le contribuable pour demander de payer les impôts par acomptes provisionnels;

b) la date d'échéance de chaque acompte provisionnel;

c) le mode de calcul du montant de chaque acompte provisionnel;

d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;

e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

8.3 Le règlement administratif peut exiger que les contribuables versent un paiement provisoire d'impôts avant que la première nation établisse ses taux d'imposition annuels, pourvu que celle-ci soit située dans une province qui autorise les prélèvements provisoires d'impôts dans le cadre du régime provincial d'imposition foncière.

8.4 Lorsque le règlement administratif exige le versement d'un paiement provisoire d'impôts, il doit préciser :

a) la date d'échéance du paiement provisoire;

b) le mode de calcul du montant du paiement provisoire, lequel est fondé sur un pourcentage déterminé des impôts fonciers prélevés sur un bien foncier au cours de l'année d'imposition précédente;

c) le pourcentage applicable à chacune des catégories de biens fonciers que représente le paiement provisoire d'impôts;

d) la mention que le paiement provisoire sera déduit du montant total des impôts exigibles pour l'année d'imposition en cours;

e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur tout paiement provisoire en souffrance et le moment où ils seront imposés.

8.5 Les pourcentages visés à l'alinéa 8.4c) ne peuvent dépasser les pourcentages autorisés sous le régime des lois applicables de la province où est située la première nation.

9. Rôle et avis d'imposition

9.1 Le règlement administratif doit prévoir l'établissement d'un rôle d'imposition par l'administrateur fiscal chaque année, au plus tard à la date qui y est précisée.

9.2 Le règlement administratif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle des impôts sont exigibles.

9.3 Le règlement administratif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste à :

a) chaque détenteur d'un intérêt foncier assujetti à l'impôt;

b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard d'un bien imposable.

9.4 Le règlement administratif doit exiger que l'avis d'imposition contienne au moins les renseignements suivants :

a) une description du bien foncier;

b) le montant des impôts prélevés en vertu du règlement administratif pour l'année d'imposition en cours ou le montant du paiement provisoire à verser, selon le cas;

c) la date où des pénalités seront ajoutées si les impôts ne sont pas payés;

d) tous les impôts impayés, pénalités, intérêts et frais se rapportant au bien foncier;

e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les impôts sont exigibles, y compris les dates d'échéance des paiements provisoires d'impôts et des acomptes provisionnels, le cas échéant.

9.5 Le règlement administratif doit prévoir l'envoi par la poste d'avis d'imposition modifiés dans les cas où le rôle d'imposition est modifié pour tenir compte d'un rôle d'évaluation modifié, révisé ou supplémentaire.

10. Remboursements d'impôts

10.1 Le règlement administratif doit prévoir les procédures applicables aux remboursements d'impôts accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés, et il doit comporter au moins les dispositions suivantes :

a) le remboursement des impôts payés en trop lorsque la modification de l'évaluation d'un bien foncier entraîne une réduction des impôts à payer sur ce bien;

b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

10.2 Malgré le paragraphe 10.1, le règlement administratif peut prévoir que les impôts payés en trop seront appliqués comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

11. Pénalités, perception et contrôle d'application

11.1 Lorsque le règlement administratif prévoit l'imposition d'une pénalité sur les impôts impayés, il doit préciser la date à laquelle une pénalité sera imposée si les impôts demeurent en souffrance.

11.2 Le règlement administratif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour percevoir les impôts impayés.

11.3 Si la première nation souhaite recouvrer les frais de ses mesures de contrôle d'application, le règlement administratif doit prévoir les types de frais et le mode de calcul des montants de ceux-ci.

12. Confidentialité

12.1 Le règlement administratif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du règlement administratif; toutefois, ces renseignements et ces documents peuvent être communiqués :

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

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

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

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

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

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

La *Politique relative aux règlements administratifs sur l'imposition foncière*, établie et entrée en vigueur le 30 mars 2016, est abrogée.

Entrée en vigueur

La présente politique est établie et entre en vigueur le _____ juin 2017.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

Commission de la fiscalité des premières nations
190, rue O'Connor, bureau 202
Ottawa (Ontario) K2P 2R3
Téléphone : (613) 789-5000, poste 204

ou

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

Rates By-law Policy [Amended June 28, 2017]

First Nations Tax Commission
Commission de la fiscalité des premières nations

RATES BY-LAW POLICY

PART I
PREAMBLE

WHEREAS:

A. Section 83 (1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property tax;

B. A Memorandum of Understanding between the First Nations Tax Commission and the Minister of Indian Affairs and Northern Development provides for the FNTC to review and recommend section 83 by-laws for ministerial approval; and

C. Policies are established by the Commission to further the policy objectives expressed in the Memorandum of Understanding, including to ensure the integrityof the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

PART II
PURPOSE

This policy sets out the requirements that should be met for First Nation rates by-laws enacted under section 83 (1) of the Act. This policy is used by the Commission in its review and recommendation of First Nations' by-laws.

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

PART III
AUTHORITY AND PUBLICATION

This policy is established pursuant to section 1.2 of the Memorandum of Understanding (MOU) between the FNTC and the Minister of Indian Affairs and Northern Development.

PART IV
APPLICATION

This policy applies to every annual rate by-law submitted to the Commission for review and recommendation pursuant to the MOU.

PART V

CITATION

This policy may be cited as the *Policy for First Nations Tax Rates By-laws, 2017*.

Rates By-law Policy [Amended June 28, 2017]

PART VI
DEFINITIONS

In this Policy:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5 and the regulations enacted under that Act;

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

"annual rate of national inflation" means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;

"assessed value" means the value of an interest in land for assessment purposes, as determined under an assessment by-law;

"assessment by-law" means a by-law enacted by a First Nation under section 83(1) of the Act that provides for the assessment of property;

"average tax bill" means either

(a) the mean of the tax bills of all taxpayers in a property class, net of all grants; or

(b) the median tax bill of a representative taxpayer in a property class, net of all grants;

"by-law" means an annual by-law enacted under section 83(1) of the Act that establishes the property tax rates to be applied by the First Nation;

"Commission" means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c.9;

"First Nation" means a band as defined in the Act;

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

"property class" means each of the categories of property established in the First Nation's assessment by-law for the purposes of assessment and taxation;

"Property Tax By-law Policy" means the Commission Policy for First Nation Property Tax By-laws;

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

"reference jurisdiction" means a taxing jurisdiction, located adjacent to the First Nation, that is identified for the purpose of comparing a First Nation's tax rates;

"reference jurisdiction transition plan" means a plan that meets the requirements of section 9.

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

"tax district" means a tax district established in a First Nation's Property Tax By-law;

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

"taxable property" has the meaning given to that term in the Property Tax By-law Policy;

"taxation by-law" means a by-law made under section 83 (1) (a) of the Act;

"transition period" has the meaning given to that term in the Property Tax By-law Policy; and

Except as otherwise provided in this policy words and expressions used in this policy have the same meaning as in the Act.

Rates By-law Policy [Amended June 28, 2017]

PART VII
POLICY

1. Establishing Tax Rates

1.1 The By-law must establish for each property class a tax rate as

(a) a rate for each dollar ($1) of assessed value;

(b) a rate for each one hundred dollars ($100) of assessed value; or

(c) a mill rate for each one thousand dollars ($1000) of assessed value.

1.2 As an exception to subsection 1.1, a By-law may establish a tax rate for a property class on a different basis where the First Nation's reference jurisdiction establishes a tax rate on a different basis within the same property class.

2. Application of Tax Rates Within a Property Class

2.1 The By-law must provide for the equal application of tax rates within a property class, except as provided in subsection 2.2.

2.2 The By-law may establish multiple tax rates within a property class where multiple tax rates are established in the First Nation's reference jurisdiction, provided the By-law

(a) establishes the same number of tax rates within each property class, and

(b) uses the same criteria for the application of those tax rates within each property class, as are used in the reference jurisdiction.

3. Tax Districts and Multiple Reference Jurisdictions

3.1 Where a First Nation has established one (1) or more tax districts,

(a) the First Nation may establish a tax rate for each property class in each tax district; and

(b) the requirements in the Rates By-law Policy respecting setting tax rates must be interpreted to apply separately within each tax district.

3.2 Where a First Nation has multiple reserves and has more than one (1) reference jurisdiction in respect of its reserves, the By-law may establish different tax rates for different reserves, provided that those reserves with the same reference jurisdiction must have the same tax rate in each property class.

4. Minimum Tax Limit

Where the By-law establishes a minimum amount of tax to be levied on properties within a property class, the amount of the minimum tax must not exceed one hundred dollars ($100), except as provided in section 4.

5. Exceptions to Minimum Tax Limit

5.1 The By-law may establish a minimum tax in an amount greater than one hundred dollars ($100) where required to create a fair taxation regime because of one or more of the following circumstances:

(a) the First Nation wishes to harmonize with minimum tax amounts established in the Province or the reference jurisdiction; and

(b) the First Nation’s costs of providing services to properties with lower assessed values exceeds one hundred dollars ($100).

5.2 As an exception to subsection 5.1, where a First Nation has included transition provisions in its taxation by-law in accordance with section 3.4 of the Property Taxation By-law Policy, in each year of the transition period the By-law must establish a minimum tax that is equal to the service fee charged by the First Nation in the year prior to its first taxation year.

6. Rate Setting in First Taxation Year

6.1 Where a First Nation is exercising property taxation powers for the first time, the First Nation must apply the same assessment practices as the former taxing authority or the reference jurisdiction, as the case may be, and its By-law must

(a) establish the same tax rates established by the former taxing authority in the current year; or

(b) where there is no former taxing authority, establish the same tax rates as the reference jurisdiction in the current year.

6.2 As an exception to subsection 6.1, where a First Nation has included transition provisions in its taxation by-law in accordance with section 3.4 of the Property Taxation By-law Policy, in each year of the transition period the By-law must establish tax rates for the applicable property classes that are consistent with those transition provisions.

7. Rate Setting in Subsequent Years

7.1 In the second and all subsequent years that a First Nation exercises property taxation powers, the By-law must establish tax rates based on the First Nation's budget for the expenditure of local revenues that
(a) when applied, result in an average tax bill for each property class that has not increased from the previous year by more than
(i) the annual rate of national inflation from the previous year, or
(ii) the average tax bill increase for each property class in the reference jurisdiction from the previous year; or
(b) are identical to the tax rates established in the reference jurisdiction in the current year and the immediately preceding year, including by establishing the same number of tax rates where the reference jurisdiction establishes multiple tax rates within a property class.
7.2 As an exception to subsection 7.1, where a First Nation has included transition provisions in its taxation by-law in accordance with section 3.4 of the Property Taxation By-law Policy, in each year of the transition period the By-law must establish tax rates for the applicable property classes that are consistent with those transition provisions.
7.3 For the purposes of paragraph 7.1(a), where
(a) a representative taxpayer is used to determine the average tax bill, that taxpayer must have been a taxpayer in the previous and must be a taxpayer in the current year;
(b) the representative taxpayer holds property that has experienced a change in assessed value attributable to new construction or to the addition of lands to the property, that change in assessed value must be excluded when determining the average tax bill increase; and
(c) the mean of the tax bills of all taxpayers is used to determine the average tax bill, any changes in assessed values to properties in that property class that are attributable to new construction or to the addition of lands to properties, must be excluded when determining the average tax bill increase.
7.4 For the purposes of paragraph 7.1(a), where the assessed value of a property is determined using a rate set by regulation,
(a) that property may be excluded when determining the average tax bill increase in a property class; or
(b) the average tax bill may be calculated by excluding any increases or decreases in the assessed value of that property from the previous year to the current year.

7.5 In order to meet the requirements in subparagraph 7.1(a)(ii) or paragraph 7.1(b), the First Nation must obtain and provide to the Commission all required information from the reference jurisdiction, to the satisfaction of the Commission.
7.6 Where a By-law establishes tax rates as provided in paragraph 7.1(b), the First Nation must use assessment practices that are identical to the reference jurisdiction in the current year and the immediately preceding year.

8. Justifications for Additional Rate Increases

8.1 Where a By-law establishes a tax rate that does not meet the criteria set out in subsection 7.1, the First Nation may provide justification of the rate for Commission consideration, on one (1) or more of the following bases:
(a) the First Nation's costs of providing local services, such as water, sewer, waste collection, fire protection and roads has increased significantly from the previous year;
(b) the rate is consistent with the First Nation's reference jurisdiction transition plan; or
(c) the taxpayers in the affected property class support the proposed rate.
8.2 Where subsection 7.2 applies and a By-law establishes a tax rate that is not consistent with the transition provisions in the First Nation's taxation law, the First Nation may provide justification of the rate for Commission consideration on the basis set out in paragraph 8.1(c).
8.3 Where a First Nation proposes to justify a tax rate under paragraph 8.1(a), the First Nation must provide to the Commission a signed service agreement evidencing the increased costs, or written evidence of the increased costs signed by the First Nation's chief financial officer.
8.4 Where a First Nation proposes to justify a tax rate under paragraph 8.1(c), the First Nation must provide to the Commission letters of support from individual taxpayers or taxpayer associations representing
(a) at least fifty percent (50%) of the taxpayers in that property class; and
(b) taxpayers holding at least fifty percent (50%) of the total assessed values in that property class.

9. Transition to Reference Jurisdiction Rate-Setting

9.1 In the first year that a First Nation proposes to justify its tax rates under paragraph 8.1(b), the First Nation must provide to the Commission, at the time of submitting its Law for approval consideration,
(a) a reference jurisdiction transition plan that meets the requirements set out in this section;
(b) confirmation that the First Nation, in the previous taxation year and before the notice referenced in paragraph (c), delivered an individual, written notice to each taxpayer that the First Nation intends to develop a reference jurisdiction transition plan in order to transition to establishing tax rates that are identical to the reference jurisdiction; and
(c) confirmation that the First Nation, in the previous taxation year,
(i) gave notice to its taxpayers of the reference jurisdiction transition plan and the date, time and location of a taxpayer meeting to review and discuss the plan, and
(ii) held at least one (1) taxpayer information meeting where it reviewed the plan with taxpayers.
9.2 A notice under subparagraph 9.1(c)(i) must be delivered to any taxpayers associations, and posted on the First Nation's website, in the *First Nations Gazette*, in the First Nation's administrative offices, and in at least two (2) other locations on the reserve, at least 14 days before the date of the taxpayer meeting.
9.3 A First Nation that proposes to justify an increase its tax rates in one or more property classes in order to transition to establishing tax rates that are identical to the reference jurisdiction must develop a reference jurisdiction transition plan that
(a) provides a justification for the proposed increases in tax rates that relates either to providing a higher level of local services to the taxpayers, or to building new or replacement local service infrastructure; and

(b) sets out how tax rates will increase incrementally in one (1) or more property classes over a period of not more than five (5) years in order to match the reference jurisdiction rates in all property classes.

10. Notice of Proposed Tax Rates

10.1 A First Nation must, in each year before submitting its By-law to the Commission for review and approval,
(a) give written notice of its proposed tax rates by setting out the tax rate or rates for each property class and posting the notice on the First Nation's website or on the *First Nations Gazette* website; or
(b) hold a public meeting at which taxpayers may meet with the tax administrator or members of Council to discuss the proposed tax rates.
10.2 Where a First Nation justifies a tax rate under paragraph 8.1(a) or (b), the First Nation must provide a description of the justification as part of the notice required under subsection 10.1.

PART VIII
POLICY FOR AGRICULTURAL PROPERTIES IN THE PROVINCE OF SASKATCHEWAN

11. Application of this Part

11.1 This Part applies to the setting of tax rates for agricultural property where a First Nation's property taxation by-law provides for taxation on the basis of the taxable area of the agricultural property.
11.2 Where this Part applies to the setting of tax rates in a property class, Part VII does not apply to the setting of tax rates in that property class.

12. Rate Setting Per Acre

12.1 The By-law must establish a single tax rate in a property class that is equal to or less than the amount levied per acre in the same property class in the reference jurisdiction.
12.2 For the purposes of subsection 12.1, the amount levied per acre in the reference jurisdiction must be determined by dividing the total property tax revenues within the property class by the total number of acres of property within that property class.

13. No Minimum Tax
A By-law must not establish a minimum tax in a property class to which this Part applies.

PART IX
REVOCATION AND COMING INTO FORCE

Revocation

The *First Nations Tax Rates By-laws Policy* that was established and effective on April 25, 2013 is hereby revoked.

Coming Into Force

This Policy is established and in effect as of June 28, 2017.

PART IX
ENQUIRIES

All enquiries respecting this Policy should be directed to:

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

or

First Nations Tax Commission
202 – 190 O'Connor Street
Ottawa, ON K2P 2R3
Telephone: (613) 789-5000 ext. 204

Projet de Politique relative aux règlements administratifs sur les taux d'imposition – pour approbation et publication 2017-06-28

First Nations Tax Commission
Commission de la fiscalité des premières nations

POLITIQUE RELATIVE AUX RÈGLEMENTS ADMINISTRATIFS SUR LES TAUX D'IMPOSITION

PARTIE I
PRÉAMBULE

ATTENDU :

A. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;

B. que, en vertu du Protocole d'entente entre la Commission de la fiscalité des premières nations (la « Commission ») et le ministre des Affaires autochtones et du Nord, la Commission est chargée d'examiner les règlements administratifs pris en vertu de l'article 83 et de les recommander au ministre pour approbation;

C. que les politiques sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques énoncés dans le Protocole d'entente, notamment pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider celles-ci à réaliser une croissance économique au moyen de la génération de recettes locales stables.

PARTIE II
OBJET

La présente politique énonce les exigences que doivent respecter les règlements administratifs sur les taux d'imposition des premières nations pris en vertu du paragraphe 83(1) de la Loi. La Commission se fonde sur cette politique pour examiner et recommander pour approbation les règlements administratifs des premières nations.

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

PARTIE III
AUTORISATION ET PUBLICATION

La présente politique est établie en vertu du paragraphe 1.2 du Protocole d'entente entre la Commission et le ministre des Affaires autochtones et du Nord.

PARTIE IV
APPLICATION

La présente politique s'applique aux règlements administratifs annuels sur les taux d'imposition qui sont soumis à la Commission pour examen et recommandation dans le cadre du Protocole d'entente.

Projet de Politique relative aux règlements administratifs sur les taux d'imposition – pour approbation et publication 2017-06-28

PARTIE V
TITRE

La présente politique peut être citée sous le titre : *Politique relative aux règlements administratifs sur les taux d'imposition des premières nations (2017).*

PARTIE VI
DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

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

« bien imposable » S'entend au sens de la Politique relative aux règlements administratifs sur l'imposition foncière.

« catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le règlement administratif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

« district fiscal » District fiscal établi dans le règlement administratif sur l'imposition foncière d'une première nation.

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

« Loi » La *Loi sur les Indiens*, L.R.C. 1985, ch. I-5, ainsi que les règlements pris en vertu de cette loi.

« période de transition » S'entend au sens de la Politique relative aux règlements administratifs sur l'imposition foncière.

« plan de transition » Plan de transition vers les taux du territoire de référence qui satisfait aux exigences de l'article 9.

« Politique relative aux règlements administratifs sur l'imposition foncière » La politique établie par la Commission qui régit les règlements administratifs sur l'imposition foncière des premières nations.

« première nation » Bande au sens de la Loi.

« province » Province dans laquelle est située la réserve.

« règlement administratif » Règlement administratif annuel fixant les taux d'imposition foncière à appliquer par la première nation, pris en vertu du paragraphe 83(1) de la Loi.

« règlement administratif sur l'évaluation foncière » Règlement administratif, pris par une première nation en vertu du paragraphe 83(1) de la Loi, qui régit l'évaluation des biens fonciers.

« règlement administratif sur l'imposition foncière » Règlement administratif pris en vertu de l'alinéa 83(1)a) de la Loi.

« relevé d'impôt moyen » Selon le cas :

a) la moyenne des relevés d'impôt foncier – net de toute subvention – de tous les contribuables pour une catégorie de biens fonciers;

b) le relevé d'impôt foncier médian – net de toute subvention – d'un contribuable

représentatif pour une catégorie de biens fonciers.

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

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

« taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.

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

« valeur imposable » Valeur d'un intérêt foncier aux fins de l'évaluation foncière, établie conformément au règlement administratif sur l'évaluation foncière.

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VII
POLITIQUE

1. Fixation des taux d'imposition

1.1 Le règlement administratif doit fixer un taux d'imposition pour chacune des catégories de biens fonciers, exprimé comme suit :

a) soit un taux pour chaque dollar (1 $) de la valeur imposable;

b) soit un taux pour chaque cent dollars (100 $) de la valeur imposable;

c) soit un taux pour chaque mille dollars (1000 $) – taux du millième – de la valeur imposable.

1.2 À titre d'exception au paragraphe 1.1, le règlement administratif peut fixer un taux d'imposition à partir d'une base différente pour une catégorie de biens fonciers si le territoire de référence de la première nation fixe un taux d'imposition à partir d'une base différente pour la même catégorie de biens fonciers.

2. Application des taux d'imposition dans une catégorie de biens fonciers

2.1 Le règlement administratif doit prévoir l'application uniforme des taux d'imposition dans une même catégorie de biens fonciers, sauf dans le cas prévu au paragraphe 2.2.

2.2 Le règlement administratif peut établir des taux d'imposition multiples dans une catégorie de biens fonciers dans le cas où le territoire de référence de la première nation en a établi, pourvu que:

a) d'une part, il établit dans chaque catégorie de biens fonciers le même nombre de taux d'imposition que celui établi dans le territoire de référence;

b) d'autre part, pour l'application de ces taux d'imposition dans chaque catégorie de biens fonciers, il utilise les mêmes critères que ceux utilisés dans le territoire de référence.

3. Districts fiscaux et territoires de référence multiples

3.1 Lorsqu'une première nation a établi un (1) ou plusieurs districts fiscaux :

a) elle peut fixer un taux d'imposition pour chaque catégorie de biens fonciers dans chacun des districts fiscaux;

b) les exigences de la présente politique relatives à la fixation des taux d'imposition doivent être interprétées de manière à s'appliquer de façon distincte dans chaque district fiscal.

3.2 Dans les cas où une première nation a de multiples réserves et plus d'un (1) territoire de référence pour celles-ci, le règlement administratif peut fixer des taux d'imposition différents pour les diverses réserves, pourvu que les réserves ayant le même territoire de référence aient le même taux d'imposition dans chaque catégorie de biens fonciers.

4. Impôt minimum

Lorsque le règlement administratif fixe un montant d'impôt minimum à prélever sur les biens fonciers d'une catégorie de biens fonciers, ce montant ne peut être supérieur à cent dollars (100 $), sauf dans les cas prévus à l'article 5.

5. Exceptions à l'impôt minimum

5.1 Le règlement administratif peut fixer un montant d'impôt minimum supérieur à cent dollars (100 $) dans les cas où cela est nécessaire pour créer un régime d'imposition équitable en raison de l'une ou l'autre des circonstances suivantes :

a) la première nation souhaite harmoniser son régime avec les montants d'impôt minimum établis dans la province ou le territoire de référence;

b) les coûts, pour la première nation, de la fourniture de services aux biens fonciers ayant les valeurs imposables les plus faibles sont supérieurs à cent dollars (100 $).

5.2 À titre d'exception au paragraphe 5.1, lorsqu'une première nation a inclus des dispositions transitoires dans son règlement administratif sur l'imposition foncière conformément au paragraphe 3.4 de la Politique relative aux règlements administratifs sur l'imposition foncière, à chaque année de la période de transition le règlement administratif doit fixer un impôt minimum égal au montant des frais de service imposés par la première nation durant l'année précédant sa première année d'imposition.

6. Fixation des taux pour la première année d'imposition

6.1 Lorsqu'une première nation exerce ses pouvoirs d'imposition foncière pour la première fois, elle doit utiliser les mêmes pratiques d'évaluation que l'ancienne autorité taxatrice ou le territoire de référence, selon le cas, et son règlement administratif doit :

a) fixer les mêmes taux d'imposition que ceux établis par l'ancienne autorité taxatrice pour l'année en cours;

b) s'il n'y a pas d'ancienne autorité taxatrice, fixer les mêmes taux d'imposition que ceux du territoire de référence pour l'année en cours.

6.2 À titre d'exception au paragraphe 6.1, lorsqu'une première nation a inclus des dispositions transitoires dans son règlement administratif sur l'imposition foncière conformément au paragraphe 3.4 de la Politique relative aux règlements administratifs sur l'imposition foncière, à chaque année de la période de transition le règlement administratif doit fixer des taux d'imposition conformes à ces dispositions transitoires pour les catégories de biens fonciers applicables.

7. Fixation des taux pour les années d'imposition subséquentes

7.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, le règlement administratif doit fixer des taux d'imposition fondés sur son budget des dépenses sur les recettes locales, lesquels, selon le cas :

a) lorsqu'ils sont appliqués, font en sorte que l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens fonciers par rapport à l'année précédente ne dépasse :

(i) ni le taux d'inflation national annuel de l'année précédente,

(ii) ni l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens dans le territoire de référence pour l'année précédente;

b) sont identiques à ceux établis dans le territoire de référence pour l'année en cours et l'année précédente, notamment en prévoyant le même nombre de taux d'imposition lorsque le territoire de référence a établi des taux d'imposition multiples dans une catégorie de biens

fonciers.

7.2 À titre d'exception au paragraphe 7.1, lorsqu'une première nation a inclus des dispositions transitoires dans son règlement administratif sur l'imposition foncière conformément au paragraphe 3.4 de la Politique relative aux règlements administratifs sur l'imposition foncière, à chaque année de la période de transition le règlement administratif doit fixer des taux d'imposition conformes à ces dispositions transitoires pour les catégories de biens fonciers applicables.

7.3 Pour l'application de l'alinéa 7.1a) :

a) lorsqu'un contribuable représentatif est utilisé pour l'établissement du relevé d'impôt moyen, il doit s'agir d'un contribuable qui était contribuable l'année précédente et qui l'est toujours pendant l'année en cours;

b) si le contribuable représentatif détient un bien foncier qui a subi un changement de la valeur imposable attribuable à de nouvelles constructions ou à l'ajout de terres au bien, ce changement doit être exclu lors du calcul de l'augmentation du relevé d'impôt moyen;

c) lorsque la moyenne des relevés d'impôt foncier de tous les contribuables est utilisée pour l'établissement du relevé d'impôt moyen, tout changement de la valeur imposable des biens fonciers de la catégorie de biens fonciers en cause qui est attribuable à de nouvelles constructions ou à l'ajout de terres aux biens doit être exclu lors du calcul de l'augmentation du relevé d'impôt moyen.

7.4 Pour l'application de l'alinéa 7.1a), lorsque la valeur imposable d'un bien foncier est calculée au moyen d'un taux fixé par règlement, selon le cas :

a) ce bien foncier peut être exclu lors du calcul de l'augmentation du relevé d'impôt moyen pour une catégorie de bien fonciers;

b) le relevé d'impôt moyen peut être établi en excluant toute augmentation ou réduction de la valeur imposable de ce bien foncier pour l'année en cours par rapport à l'année précédente.

7.5 Afin de respecter les exigences du sous-alinéa 7.1a)(ii) ou de l'alinéa 7.1b), la première nation doit obtenir et fournir à la Commission tous les renseignements nécessaires provenant du territoire de référence que celle-ci juge satisfaisants.

7.6 Lorsque le règlement administratif fixe des taux d'imposition en conformité avec l'alinéa 7.1b), la première nation doit utiliser des pratiques d'évaluation identiques à celles utilisées par le territoire de référence pendant l'année en cours et l'année précédente.

8. Justification des augmentations de taux additionnelles

8.1 Lorsque le règlement administratif fixe un taux d'imposition qui ne satisfait pas aux critères énoncés au paragraphe 7.1, la première nation peut soumettre une justification de ce taux à la Commission pour examen, en invoquant l'un (1) ou plusieurs des motifs suivants :

a) les coûts engagés par la première nation pour la prestation des services locaux – tels les services d'approvisionnement en eau, les services d'égouts, le ramassage des déchets, la protection contre les incendies et les routes – ont augmenté considérablement depuis l'année précédente;

b) le taux est compatible avec le plan de transition de la première nation;

c) les contribuables dans la catégorie de biens fonciers en cause appuient le taux proposé.

8.2 Lorsque le paragraphe 7.2 s'applique et que le règlement administratif fixe un taux d'imposition non conforme aux dispositions transitoires du règlement administratif sur l'imposition foncière de la première nation, celle-ci peut soumettre une justification du taux à la Commission pour examen, en invoquant le motif énoncé à l'alinéa 8.1c).

8.3 La première nation qui entend justifier un taux d'imposition sur le fondement de l'alinéa 8.1a) doit remettre à la Commission soit une convention de services signée qui démontre les coûts accrus, soit une preuve écrite des coûts accrus signée par le directeur des finances de la première nation.

8.4 La première nation qui entend justifier un taux d'imposition sur le fondement de l'alinéa 8.1c) doit remettre à la Commission des lettres d'appui reçues de contribuables à titre individuel ou d'associations de contribuables représentant à la fois :

a) au moins cinquante pour cent (50 %) des contribuables dans la catégorie de biens fonciers visée;

b) les contribuables détenant au moins cinquante pour cent (50 %) du total des valeurs imposables de cette catégorie de biens fonciers.

9. Transition vers les taux du territoire de référence

9.1 Au cours de la première année où elle entend justifier ses taux d'imposition sur le fondement de l'alinéa 8.1b), la première nation doit fournir à la Commission, au moment de soumettre son règlement administratif pour approbation :

a) un plan de transition qui satisfait aux exigences du présent article;

b) la confirmation qu'elle a, au cours de l'année d'imposition précédente et avant de donner l'avis visé à l'alinéa c), transmis un avis écrit à chaque contribuable pour l'informer de son intention d'élaborer un plan de transition afin d'effectuer le passage à des taux d'imposition identiques à ceux du territoire de référence;

c) la confirmation qu'elle a, au cours de l'année d'imposition précédente :

(i) d'une part, donné à ses contribuables un avis les informant du plan de transition ainsi que des date, heure et lieu de l'assemblée où ils étaient invités à examiner ce plan et à en discuter,

(ii) d'autre part, tenu au moins une (1) séance d'information où elle a examiné le plan de transition avec les contribuables.

9.2 L'avis visé au sous-alinéa 9.1c)(i) doit être transmis aux associations de contribuables, publié sur le site Web de la première nation et dans la *Gazette des premières nations* et affiché dans les bureaux administratifs de la première nation et dans au moins deux (2) autres endroits de la réserve, au moins quatorze (14) jours avant la date de l'assemblée des contribuables.

9.3 La première nation qui entend justifier l'augmentation de ses taux d'imposition pour une ou plusieurs catégories de biens fonciers afin d'effectuer le passage à des taux d'imposition identiques à ceux du territoire de référence doit élaborer un plan de transition qui, à la fois :

a) donne une justification des augmentations proposées qui se rapporte à la prestation d'un niveau supérieur de services locaux aux contribuables ou à la construction d'une infrastructure nouvelle ou de remplacement pour les services locaux;

b) précise de quelle façon les taux d'imposition augmenteront graduellement dans une (1) ou plusieurs catégories de biens fonciers sur une période d'au plus cinq (5) ans afin de correspondre aux taux du territoire de référence pour toutes les catégories de biens fonciers.

10. Avis des taux d'imposition proposés

10.1 Chaque année avant de soumettre son règlement administratif à la Commission pour examen et approbation, la première nation doit :

a) soit donner un avis écrit des taux d'imposition proposés en y indiquant le ou les taux d'imposition pour chaque catégorie de biens fonciers et en affichant l'avis sur le site Web de la première nation ou sur celui de la *Gazette des premières nations*;

b) soit tenir une assemblée publique au cours de laquelle les contribuables peuvent rencontrer l'administrateur fiscal ou les membres du conseil de la première nation pour discuter des taux d'imposition proposés.

10.2 Si la première nation justifie un taux d'imposition sur le fondement des alinéas 8.1a) ou b), elle doit inclure une description de cette justification dans l'avis prévu au paragraphe 10.1.

Projet de Politique relative aux règlements administratifs sur les taux d'imposition – pour approbation et publication 2017-06-28

PARTIE VIII
POLITIQUE RELATIVE AUX BIENS FONCIERS AGRICOLES SITUÉS EN SASKATCHEWAN

11. Application de la présente partie

11.1 La présente partie s'applique à la fixation des taux d'imposition applicables aux biens fonciers agricoles lorsque le règlement administratif sur l'imposition foncière de la première nation prévoit le prélèvement d'impôts sur la base de la superficie imposable de tels biens.

11.2 Lorsque la fixation des taux d'imposition pour une catégorie de biens fonciers tombe sous le coup de la présente partie, la partie VII ne s'applique pas à la fixation des taux d'imposition pour cette catégorie de biens fonciers.

12. Taux par acre

12.1 Le règlement administratif doit fixer un taux d'imposition unique pour une catégorie de biens fonciers qui est égal ou inférieur au montant par acre prélevé dans le territoire de référence pour la même catégorie de biens fonciers.

12.2 Pour l'application du paragraphe 12.1, le montant par acre prélevé dans le territoire de référence doit correspondre au quotient qu'on obtient en divisant le total des recettes fiscales foncières pour la catégorie de biens fonciers par le nombre total d'acres de biens fonciers compris dans cette catégorie.

13. Aucun impôt minimum

Le règlement administratif ne peut fixer aucun impôt minimum pour les catégories de biens fonciers auxquelles s'applique la présente partie.

PARTIE IX
AROGATION ET ENTRÉE EN VIGUEUR

Abrogation

La *Politique relative aux règlements sur les taux d'imposition des premières nations*, établie et entrée en vigueur le 25 avril 2013, est abrogée.

Entrée en vigueur

La présente politique est établie et entre en vigueur le 28 juin 2017.

PARTIE X
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

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

ou

Commission de la fiscalité des premières nations
190, rue O'Connor, bureau 202
Ottawa (Ontario) K2P 2R3
Téléphone : (613) 789-5000, poste 204

Laws under the *First Nations Fiscal Management Act (FMA)*

Lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)*

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

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

Alberta

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE
CREE NATION

Chronological no.
2017-2018
File Reference no..
31

BAND COUNCIL RESOLUTION

NOTE: The words "from our Band Funds" "capital" or "revenue" whichever the case must appear in all resolutions requesting expenditures from Band Funds

		Cash Free Balance
The council of the Beaver Lake Cree Nation		Capital account
Date of duly convened meeting September 11,2017	Province AB	Revenue account

DO HEREBY RESOLVE

AT A DULY CONVENED meeting of the Chief and Council of Beaver Lake Cree Nation #131 the following matter was discussed and passed.

WHEREAS the Chief and Council of Beaver Lake Cree Nation derive their authority from the creator and the citizens of Beaver Lake Cree Nation and are responsible for the peace order and good government of Beaver Lake Cree Nation; and

WHEREAS;

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

THEREFOR, NOW BE IT RESOLVED THAT; the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

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

"First Nation" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

BEAVER LAKE
CREE NATION

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

"Taxation Law" means the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Quorum 3/4

Chief Lorraine Anderson

Councillor Charlene Cardinal

Councillor Curtis Gladue

Councillor Gary Cameman

FOR DEPARTMENTAL USE ONLY					
Expenditure	Authority (Indian act section)	Source of funds Capital Revenue	Expenditure	Authority (Indian Act Section	Source of funds Capital Revenue
Recommending officer Signature Date			Recommending officer Signature Date		
Approving officer Signature Date			Approving officer Signature Date		

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 52,996.61
TOTAL REVENUES	**$ 52,996.61**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	$52,466.64
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	$529.97
TOTAL EXPENDITURES	**$52,996.61**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	**$**
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	**$**
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE
CREE NATION

Chronological no.
2017-2018
File Reference no..
32

BAND COUNCIL RESOLUTION

NOTE: The words "from our Band Funds" "capital" or "revenue" whichever the case, must appear in all resolutions requesting expenditures from Band Funds

		Cash Free Balance
The council of the Beaver Lake Cree Nation		Capital account
Date of duly convened meeting September 11,2017	Province AB	Revenue account

DO HEREBY RESOLVE

AT A DULY CONVENED meeting of the Chief and Council of Beaver Lake Cree Nation #131 the following matter was discussed and passed.

WHEREAS the Chief and Council of Beaver Lake Cree Nation derive their authority from the creator and the citizens of Beaver Lake Cree Nation and are responsible for the peace order and good government of Beaver Lake Cree Nation; and

WHEREAS;

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

THEREFOR, NOW BE IT RESOLVED THAT; the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

"First Nation" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

BEAVER LAKE
CREE NATION

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Quorum 3/4

Chief Germaine Anderson

Councillor Charlene Cardinal

Councillor Kurtis Gladue

Councillor Gary Lameman

FOR DEPARTMENTAL USE ONLY					
Expenditure	Authority (Indian act section)	Source of funds Capital Revenue	Expenditure	Authority (Indian Act Section	Source of funds Capital Revenue
Recommending officer Signature		Date	Recommending officer Signature		Date
Approving officer Signature		Date	Approving officer Signature		Date

SCHEDULE
2017 TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	22.7
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	19.0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BIGSTONE CREE NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Bigstone Cree Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*;

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

"First Nation" means the Bigstone Cree Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Bigstone Cree Nation Property Taxation Law, 2017.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of August, 2017, at Wabasca, in the Province of Alberta

A quorum of Council consists of Six (6) members of Council.

Chief: Gordon T. Auger

Wabasca Councillor: Freda Alook Gambler

Wabasca Councillor Art Bigstone

Wabasca Councillor Clara Moberly

Wabasca Councillor: Francis Gladue

Wabasca Councillor: Josie Auger

Wabasca Councillor: Bert Alook

Calling Lake Councillor: Gloria Anderson

Calling Lake Councillor: Edward Bigstone

Chipewyan Lake Councillor: Ivan Alook

Chipewyan Lake Councillor: Stella Noskiye

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 516804.60
TOTAL REVENUES	**$ 516,804.60**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 511,636.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	

g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	$ 5,168.60
TOTAL EXPENDITURES	**$ 516,804.60**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ Nil
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ Nil
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BIGSTONE CREE FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Bigstone Cree First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*;

"First Nation" means the Bigstone Cree First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of August, 2017 at Wabasca in the Province of Alberta.

A quorum of Council consists of Six (6) members of Council.

Chief: Gordon T. Auger

Wabasca Councillor: Bert Alook

Wabasca Councillor: Freda Alook Gambler

Wabasca Councillor: Art Bigstone

Wabasca Councillor: Clara Moberly

Wabasca Councillor: Francis Gladue

Wabasca Councillor: Josie Auger

Calling Lake Councillor: Edward Bigstone

Calling Lake Councillor: Gloria Anderson

Chipewyan Lake Councillor: Ivan Alook

Chipewyan Lake Councillor: Stella Noskiye

SCHEDULE
2017 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	2.5274%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	2.1620%

ENOCH CREE NATION #440

FINANCIAL ADMINISTRATION LAW

March 2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Enoch Cree Nation #440 considers it to be in the best interests of the First Nation to make a law for such purposes;

C. For greater certainty, nothing in this law shall be sonstrued so as to abrogate or derogate from any exisiting aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the Constitution Act, 1982.

NOW THEREFORE the Council of the Enoch Cree Nation #440 enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Enoch Cree Nation #440 Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Chief Financial Officer" means the person appointed Chief Financial Officer under section 19;

"Chief Operating Officer" means the person appointed Chief Operating Officer under section 18;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Enoch Cree Nation #440;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Chief Operating Officer, Chief Financial Officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Operating Officer and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Chief Operating Officer or the Chief Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Chief Operating Officer or the Chief Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Operating Officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Operating Officer

18.(1) The Council must appoint a person as Chief Operating Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Operating Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the Chief Operating Officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Chief Operating Officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Chief Operating Officer's duties specified in this Law.

(3) The Chief Operating Officer may assign the performance of any of the Chief Operating Officer's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Chief Operating Officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as Chief Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Operating Officer, the Chief Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Chief Financial Officer under this Law; and

(o) to carry out any other activities specified by the Chief Operating Officer that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Chief Operating Officer, the Chief Financial Officer may assign the performance of any of the duties or functions of the Chief Financial Officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the Chief Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Financial Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Chief Financial Officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Chief Financial Officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Chief Operating Officer, Chief Financial Officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the Chief Operating Officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the Chief Operating Officer, the Chief Financial Officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Chief Operating Officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the Chief Operating Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the Chief Operating Officer or the Chief Financial Officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The Chief Financial Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Chief Financial Officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Chief Operating Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Operating Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Chief Operating Officer or the Chief Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Chief Operating Officer or Chief Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the Chief Operating Officer or the Chief Financial Officer.

DIVISION 4 - General Matters

Advances

42.(1) The Chief Operating Officer or the Chief Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Chief Financial Officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Chief Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Chief Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the Chief Operating Officer or the Chief Financial Officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Chief Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Chief Financial Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Chief Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the Chief Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the Chief Operating Officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Chief Operating Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The Chief Financial Officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the Chief Financial Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the Chief Financial Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The Chief Financial Officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The Chief Financial Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Chief Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The Chief Operating Officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Chief Operating Officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The Chief Operating Officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The Chief Operating Officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the Chief Operating Officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The Chief Operating Officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Chief Operating Officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Chief Financial Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Chief Operating Officer may retain the services of a professional engineer or other consultant to assist the Chief Operating Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chief Operating Officer or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the Chief Operating Officer under subsection 101(3), the Chief Operating Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the Chief Operating Officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Chief Operating Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of March, 2017, at Enoch Cree Nation, in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of 5 members of Council was present throughout.

Chief William (Billy) Morin

(Councilor)
Kirby Peacock

(Councilor)
Shane Morin

(Councilor)
Lyle Morin

(Councilor)
Lorna Morin

(Councilor)
Nola Wanuch

(Councilor)
Michelle Wilsdon

(Councilor)
John Thomas

(Councilor)
Shane Peacock

(Councilor)
Amanda Morin

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Chief Operating Officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Chief Operating Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Chief Operating Officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Chief Operating Officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Chief Operating Officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Chief Operating Officer or, in the case of the Chief Operating Officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Operating Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Operating Officer or, in the case of the Chief Operating Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Fort McKay First Nation

PO BOX 5360, Fort McMurray, AB, T9H 3G4, 780-828-4220

NOTICE OF TRESPASS LAW

WHEREAS the Aboriginal and Treaty rights of the Fort McKay First Nation government were recognized and affirmed in Treaty No. 8 entered into between Her Majesty the Queen and Fort McKay First Nation and confirmed by section 35 of the Constitution Act, 1982; and

WHEREAS the Trespass Law is an exercise of Aboriginal and Treaty rights and nothing in this Law may be construed as to abrogate or derogate from any Aboriginal and Treaty rights of Fort McKay First Nation; and

WHEREAS the Indian Act, R.S.C. 1985, c.1-5 further provides in sections 81(c), (p), (p.1), and (p.2) that Council may make laws: respecting rights of residency; for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes; and, generally, for the peace, order and good governance of Fort McKay First Nation; and

WHEREAS the Council has determined that it is desirable and necessary to establish laws regulating access to Fort McKay First Nation Lands and Premises;

NOW THEREFORE THE COUNCIL OF FORT MCKAY FIRST NATION ENACT AS FOLLOWS:

Part 1
Interpretation

1 Short Title

1.1 This Law may be cited as the Trespass Law.

2 Definitions

2.1 In this Law:

(a) "Access" means to enter upon land including buildings or structures on the land;

(b) "Council" means the Chief and Council elected to public office pursuant to the Election Code of Fort McKay First Nation as amended or replaced from time to time;

(c) "First Nation" means the body of persons comprising the Fort McKay First Nation recognized by Her Majesty the Queen in right of Canada as a band as defined in the Indian Act, R.S.C. 1985, c. I-5, as amended and any successor to the First Nation;

(d) "First Nation Lands and Premises" means the lands set apart by Her Majesty the Queen in right of Canada as reserves for the use and benefit of the First Nation and includes all lands deemed to be reserves pursuant to the Indian Act, R.S.C. 1985, c. I-5, as amended and includes all public buildings or structures on the lands such as the Administration Offices of the First Nation;

(e) "Just Cause" means engaging or threatening to engage in conduct which constitutes a danger or a potential danger to property or persons; or which threatens the health, safety, security, or the peace, order, and good governance of the First Nation or any person lawfully on First Nation Lands and Premises;

(f) "Member" means a person admitted to membership or citizenship with the First Nation pursuant to the Fort McKay First Nation Membership Code as amended or replaced from time to time;

(g) "Non-Member Rights Holder" means a person who has been granted a right to Occupy or Access First Nation Lands and Premises pursuant to a valid and enforceable instrument granting an interest in or right of access to First Nation Lands and Premises;

(h) "Occupy" means to take possession of land for the purposes of establishing a residence or a business;

(i) "Resident Member" means a Member who has been granted a right to Occupy:

(i) a housing unit pursuant to the laws or policies governing housing allocations from time to time, including the Residential Premises Act of Fort McKay First Nation and any other applicable laws as amended or replaced from time to time; or

(ii) a business premise pursuant to the laws or policies governing business premises on First Nation Lands and Premises as amended or replaced from time to time.

Part 2
Trespass, Access, and Occupancy

3 Trespass

3.1 Any person who Occupies, Accesses, attempts to Occupy or Access, or otherwise enters or remains of First Nation Lands and Premises other than in accordance with this Law is guilty of the offence of trespass.

4 Occupying First Nation Lands and Premises

4.1 Subject to the terms of any laws or the instrument granting a right to Occupy First Nation Lands and Premises and section 7 of this Law, the following persons have a right to Occupy and Access First Nation Lands and Premises:

(a) Resident Members:

(b) minor or dependent children of Resident Members; and

(c) Non-Member Rights Holders.

5 Access to First Nation Lands and Premises

5.1 Subject to section 7, the following persons may Access First Nation Lands and Premises:

(a) Members other than Resident Members:

(b) Non-Member spouses:

(c) Non-Member adult children of Members;

(d) Authorized agents of a Non-Member Rights Holders;

(e) invitees of a Member or Non-Member Rights Holder;

(f) persons granted Access by the Council;

(g) a person authorized by the Council to perform a public function, to establish, operate, or administer a public service or operate a public installation, or to conduct a technical survey;

(h) persons who are part of an emergency service including fire suppression or ambulance services; or

(i) a member of the public who has been invited onto First Nation Lands and Premises by the Council for a short term social or business purpose.

6 Removal of Persons from First Nation Lands and Premises

6.1 Any person who is not a Member or a Non-Member Rights Holder must leave the First Nation Lands and Premises immediately upon being directed to do so by the Council or any person authorized by the Council to enforce this Law including members of the local law enforcement detachment having jurisdiction on the First Nation Lands and Premises.

6.2 Any other person who Occupies or Accesses First Nation Lands and Premises (including Members, Resident Members and Non-Member Rights Holders) may be ordered to leave or vacate First Nation Lands and Premises in accordance with:

(a) the law or instrument which granted the person the right to Occupy or Access First Nation Lands and Premises; or

(b) by a resolution of the Council in accordance with section 7 of this Law.

6.3 No person may Access or Occupy First Nation Lands and Premises if an order has been made barring or banishing the person from entering on First Nation Lands and Premises in accordance with section 7 of this Law.

7 Banishment or Barring Entry to First Nation Lands and Premises

7.1 A person may be made the subject of an order banishing or barring the person from entering on, Accessing, or Occupying First Nation Lands and Premises if there is Just Cause for the order.

7.2 If the Council has reasonable grounds to believe that there is Just Cause to seek an order under this section, then it shall appoint an investigator, by Band Council Resolution, who shall conduct an investigation into the matter and report back to Council on their findings.

7.3 The investigator:

(a) Shall be licensed under the *Security Services and Investigators Act*, SA 2008, c. S-4.7 as amended or replaced from time to time; and

(b) Shall be a member of the Alberta Association of Private Investigators or a similar organization that requires the investigator to comply with a Code of Ethics reflecting best practices in the industry.

7.4 The investigator shall gather material and evidence related to the issue of Just Cause and shall provide a report to the Council outlining and summarizing the evidence.

7.5 If the investigation report merits proceeding further, which shall be determined in the sole discretion of the Council, then the investigation report shall be referred to an arbitrator appointed by Band Council Resolution who shall review the report and determine whether there is Just Cause for an order banishing or barring a person from First Nation Lands and Premises.

7.6 The arbitrator shall be:

(a) A lawyer qualified to practice law in the Province of Alberta; or

(b) A Chartered Arbitrator whose designation has been awarded by the ADR Institute of Canada or its Alberta affiliate.

7.7 The arbitrator has the following powers:

(a) To make findings of fact and legal conclusions respecting the existence of Just Cause for an order banishing or barring a person from entering on, Accessing, or Occupying First Nation Lands and Premises;

(b) To determine the procedure to be followed having regard for the right to fairness and natural justice to the person affected by the proceedings;

(c) To determine the nature and scope of disclosure to a person affected by the proceedings including giving proper consideration to the safety and security of persons who have provided information, materials, or evidence to the investigator and without limiting the generality of the foregoing may require that the names and identities of informants be kept confidential and not subject to disclosure;

(d) To determine questions of law arising in the course of the proceedings;

(e) To rule on any objections made in the course of proceedings before the arbitrator;

(f) To order production of documents which are material and relevant to the proceedings;

(g) To determine the relevance and weight to be given to evidence and, for greater certainty, the arbitrator is not bound by rules of evidence;

(h) To determine whether or not to hold a hearing and the time, date, and place of such hearing;

(i) To determine whether a hearing is public or private and who can attend or be present at a hearing; and

(j) To do such further or other things as may be reasonably necessary to make a determination as to the existence of Just Cause for an order under this section.

7.8 Upon review of the investigation report and upon hearing any evidence which the affected person has put before the arbitrator, the arbitrator shall determine whether or not Just Cause is established for an order under this section. The determination of Just Cause shall be on the civil standard, being a balance of probabilities.

7.9 The arbitrator shall provide written reasons for his or her conclusion and shall deliver those reasons to the Council.

7.10 The arbitrator's decision shall be enforceable as a judgment of the Court and the First Nation is entitled to apply for a judgment of the Alberta Court of Queen's Bench to enforce the arbitrator's award in accordance with the *Arbitration Act*, RSA 2000, c. A43 as amended or replaced from time to time and the First Nation shall be further entitled to injunctive relief to enforce the arbitration award.

7.11 The Council may, in lieu of an investigation or a hearing before an arbitrator, establish conditions to which the person must abide to maintain the ability to Access or Occupy First Nation Lands and Premises.

Part 3
Enforcement

8 Forcible Removal

8.1 Upon the request of Council, members of the local law enforcement detachment with jurisdiction on the First Nation Lands and Premises, including the Royal Canadian Mounted Police, shall be authorized to remove a person in respect of whom section 6 applies or in respect of whom an order has been made under section 7 from the First Nation Lands and Premises and to apprehend without warrant, arrest and detain the person according to this and any other applicable law.

9 Injunctive Relief

9.1 In addition to any other remedy available to the First Nation, the First Nation shall be entitled to apply to the Court of Queen's Bench of Alberta for an order in the nature of an injunction requiring a person to leave First Nation Lands and Premises and for any other relief that may be just in the circumstances.

10 Penalties

10.1 A person who is guilty of trespass is liable to fine of up to $1,000.00 or to a term of imprisonment not to exceed 30 days, or both, in respect of each act of trespass.

11 Other Remedies Preserved

11.1 Nothing in this Law shall be deemed to limit any other remedies available to the First Nation, including remedies in the civil courts.

Part 4
General

12 Coming into Force

12.1 This Law is in force and effective as of the date it has been approved and passed by the Council.

13 Regulations

13.1 The Council may, by resolution, enact regulations respecting any matter necessary to carry out the intent of this Law.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of Fort McKay First Nation held at Fort McKay in the Province of Alberta this 1st day of March, 2017

Chief Jim Boucher

Councillor Gerald Gladue

Councillor Crystal McDonald

Councillor Peggy Lacorde

Councillor Raymond Powder

A COPY OF THE PROPOSED LAWS may be obtained from: Communications Department, Fort McKay.

CONTACT INFORMATION: For further information or questions regarding the Proposed Laws, this Notice or the making of written representations to Council, please contact Communications Department at Fort McKay First Nation, by telephone at 780-828-4220 or by email at communications@fortmckay.com.

Dated: March 1st, 2017

KEHEWIN CREE NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Kehewin Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Kehewin Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Kehewin Cree Nation *Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Kehewin Cree Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of May, 2017, at Kehewin, in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Brenda Joly

Councillor Trevor John

Councillor Willie John

Councillor Jason Mountain

Councillor Vernon Watchmaker

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SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

119. This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

O'CHIESE FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law;*

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

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of July 2017 at Edmonton, in the Province of Alberta.

A quorum of Council consists of Four (4) members of Council.

Chief Darren Whitford

Councillor Cedric Whitford

Councillor Douglas Beaverbones

Councillor Martin Ironbow

Councillor Barry Saulteaux

Councillor Robert Strawberry

Councillor Sandra Beaverbone

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,081,788.83
b. Payments received in lieu of taxes	$
c. Business Activity Tax (Well Drilling)	$ 100,000.00
TOTA L REVENUES	**$1,181,788.83**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets (Addressing/Signange & Maintenance)	$ 200,000.00
b. Snow and Ice Removal	$ 100,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$ 150,000.00
b. Culture	$ 100,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	

c. Community Planning ('Flat Lands')	$ 426,788.83
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development (natural gas utility)	$ 150,000.00
6. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service (Daycare)	$ 30,000.00
7. Contingency Amounts	
a.	$ 25,000.00
TOTAL EXPENDITURES	**$1,181,788.83**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

O'CHIESE FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*;

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of July, 2017, at Edmonton, in the Province of Alberta.

A quorum of Council consists of four (4) members of Council.

Chief Darren Whitford

Councillor Cedric Whitford

Councillor Martin Ironbow

Councillor Robert Strawberry

Councillor Douglas Beaverbones

Councillor Barry Saulteaux

Councillor Sandra Beaverbone

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $100 of Assessed Value
Class 1 – Residential	-
Class 2 - Non-Residential	1.52
Class 3 – Farmland	-
Class 4 - Machinery and Equipment	1.02

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

Chronological no. - N° - N° consecutive: B.C.R #2017-14

File reference no. - N° de référence du dossier: PAGE 1 of 3

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraitre dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

Cash free balance - Solde disponible

The council of the / Le conseil de: SIKSIKA NATION

Capital account / Compte capital: $ _____

Date of duly convened meeting / Date de l'assemblée dument convoquée: D-J 26, M 05, Y-A 17

Province: Alberta

Revenue account / Compte revenu: $ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
B. The Council of the First Nation has made a property assessment law and a property taxation law;
C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows;

1. This law may be cited as the *Siksika Nation Annual Expenditure Law, 2017.*
2. In this law:

"**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
"**Annual Budget**" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;
"**Assessment Law**" means the *Siksika Nation Property Assessment Law, 2015*;

Quorum 7

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

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par Signature Date			Recommending Officer - Recommandé par Signature Date		
Approving Officer - Approuvé par Signature Date			Approving Officer - Apprové par Signature Date		

80-5(12-89) 7530-21-036-8582

Canada

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° - N° consecutive: B.C.R #2017-14

File reference no. - N° de référence du dossier

PAGE 2 of 3

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

	Cash free balance - Solde disponible
The council of the / Le conseil de: SIKSIKA NATION	Capital account / Compte capital $
Date of duly convened meeting / Date de l'assemblée dument convoquée: D-J 06, M 05, Y-A 17, Province: Alberta	Revenue account / Compte revenu $

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

"**Council**" has the meaning given to that term in the Act;
"**First Nation**" means the Siksika Nation, being a band named in the schedule to the Act;
"**Law**" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;
"**Local Revenues**" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;
"**Property Taxation Law**" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
"**Taxation Law**" means the *Siksika Nation Property Taxation Law, 2017*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Quorum 7

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

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds
		☐ Capital ☐ Revenue Revenu			☐ Capital ☐ Revenue Revenu

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

80-5(12-89) 7530-21-036-8582

Canada

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

Chronological no. - N° - N° consecutive: B.C.R #2017.14

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

File reference no. - N° de référence du dossier: PAGE 3 of 3

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraitre dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

Cash free balance - Solde disponible

The council of the / Le conseil de: SIKSIKA NATION

Capital account / Compte capital: $ _____

Date of duly convened meeting / Date de l'assemblée dument convoquée: D-J 26, M 05, Y-A 17

Province: Alberta

Revenue account / Compte revenu: $ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May 2017 at Siksika in the Province of Alberta

Quorum 7

(Chief - Chef)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds
		☐ Capital ☐ Revenue Revenu			☐ Capital ☐ Revenue Revenu

Recommending Officer - Recommandé par
Signature Date

Approving Officer - Approuvé par
Signature Date

Recommending Officer - Recommandé par
Signature Date

Approving Officer - Approuvé par
Signature Date

80-5(12-89) 7530-21-036-8582

Canada

SCHEDULE

2017 ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 993,857.45
TOTAL REVENUES	**$ 993,857.45**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 20,026.00
c. Other General Government	$ 22,000.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$ 277,000.00
b. Culture	$ 368,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	$ 225,000.00
c. Agriculture	
d. Education	
e. Other Service	$ 45,980.30
9. Contingency Amounts	$ 19,877.15
TOTAL EXPENDITURES	**$ 977,883.45**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ (15,974.00)
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

File reference no. - N° de référence du dossier

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

	Cash free balance - Solde disponible
The council of the Le conseil de SIKSIKA NATION	Capital account Compte capital $ _____
Date of duly convened meeting Date de l'assemblée dument convoquée → D-J 06 M 05 Y-A 17 Province Alberta	Revenue account Compte revenu $ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

SIKSIKA NATION ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for the local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
B. The council of the First Nation has made a property assessment law and a property taxation law; and
C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This law may be cited as the *Siksika Nation Annual Rates Law, 2017*.
2. In this law:
"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;
"First Nation" means the Siksika Nation, being a band named in the schedule to the Act;
"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

Quorum 7

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

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indienns)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu

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

80-5(12-89) 7530-21-036-8582

Canada

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

File reference no. - N° de référence du dossier

PAGE 2 of 2

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les r_solutions portant sur des d_penses à meme les fonds des bandes.

	Cash free balance - Solde disponible
The council of the Le conseil de SIKSIKA NATION	Capital account Compte capital $ _____
Date of duly convened meeting Date de l'assemblée dument convoquée → D-J 26 M 05 Y-A 17 Province Alberta	Revenue account Compte revenu $ _____

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and;
"Taxation Law" mean the *Siksika Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfil any of the powers and obligations of the Council under his Law and the Act.
5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
6. Where a provision in the Law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
8. The Schedule attached to this law forms part of and is an integral part of this law.
9. The Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May 2017 at Siksika in the Province of Alberta.

Quorum 7

(Chief - Chef)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

(Councillor - Conseiller) (Councillor - Conseiller) (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSÉRVE AU MINISTERE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indienns)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu

Recommending Officer - Recommandé par
Signature Date

Recommending Officer - Recommandé par
Signature Date

Approving Officer - Approuvé par
Signature Date

Approving Officer - Apprové par
Signature Date

80-5(12-89) 7530-21-036-8582

Canada

SCHEDULE
2017 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	1.68%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	0.98%

Siksika Nation Government

Financial Administration Law

February, 2017

These materials and the information contained herein or discussed in respect of this document (collectively, the "**Confidential Information**") is strictly confidential and proprietary to the Siksika Nation (the "**Nation**"). By accepting such information, the recipient agrees that it will, and will cause its directors, officers, management, employees and representatives to, use such information only for the purpose of ensuring the recipient's compliance with the Siksika Nation Financial Administration Law (2017) and to not use, deal with, exploit or disclose to any person whatsoever (including, without limitation, any individual, partnership, firm, trust, body corporate, government, governmental body, agency or instrumentality, unincorporated body of persons or associations), in any manner, all or any part of the Confidential Information except with the prior written consent of the Nation.

By reading these materials you are agreeing to the above terms. If you do not agree to these terms, do not read past this page and return these materials to the Chair of the treasury board of the Siksika Nation.

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SIKSIKA NATION
FINANCIAL ADMINISTRATION LAW

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SIKSIKA NATION GOVERNMENT

FINANCIAL ADMINISTRATION LAW

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation;

B. Council adopted the *Siksika Nation Financial Administration Law* dated as of April, 2010 (the "*Financial Administration Law, 2010*");

C. Council deems it to be in the Siksika Nation's best interest to repeal and replace the *Financial Administration Law, 2010* with the law outlined herein pursuant to section 9 of the *First Nations Fiscal Management Act*; and

D. Council wishes to adopt this law without prejudice to, but rather in express affirmation of, its inherent right to self-government, and as a means to establish certain rules and procedures governing the financial administration of the Siksika Nation.

NOW THEREFORE the Council of the Siksika Nation enacts as follows:

PART ONE – INTERPRETATION AND APPLICATION

Definitions

1. (1) Unless the context indicates the contrary, in this law:

"agency of the Siksika Nation" means an agency, administrative division or unit of the Siksika Nation and includes, for greater certainty, any department or service area of the Siksika Nation tribal administration and each tribunal, commission, committee, board, authority, or other administrative division or unit of the Siksika Nation and the Siksika Nation tribal administration but, for greater certainty, does not include a related body;

"annual financial statements" means the annual financial statements of the Siksika Nation referred to in Division Seven of Part Three and, as applicable, includes the annual financial statements of its related bodies;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the external auditor of the Siksika Nation appointed under section 72;

"borrowing member" means a first nation that has been accepted as a borrowing member under subsection 76(2) of the FMA and has not ceased to be a borrowing member under section 77 of the FMA;

"budget" means the annual budget of the Siksika Nation and its related bodies that has been approved by Council;

"business day" means any day other than a Saturday, a Sunday, or a statutory holiday in the Province of Alberta;

"Chief" means the duly elected Chief or acting Chief of the Siksika Nation;

"chief financial officer" means the person appointed chief financial officer under section 18;

"code" means a code adopted by the Siksika Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Siksika Nation under the *First Nations Land Management Act*, as applicable;

"Council" means the duly elected Chief and Council of the Siksika Nation, collectively;

"Council chairperson" means the person from time to time appointed or elected by Council to act as the chairperson of Council;

"Councillor" means a member of Council and, except as otherwise noted, includes the Chief of the Siksika Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse;

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian; or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"emergency" means a situation where

(a) the health or safety of any individual, of the Siksika Nation, or of the general public, is at risk; or

(b) where the property of the Siksika Nation, any agency of the Siksika Nation, or of any related body, is at risk;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Siksika Nation and its related bodies;

"financial institution" means a Canadian chartered bank, a credit union, a caisse populaire and may include, as applicable, the First Nations Finance Authority;

"financial competency" means, in relation to an individual,

(a) the ability to read, understand and analyze financial statements that present accounting issues reasonably expected to be raised by the Siksika Nation's financial statements and those of its related bodies; and

(b) such other financial competency criteria (including background, characteristics, training, and experience) as may be prescribed by treasury board or by Council from time to time;

"**financial records**" means all records respecting the financial administration of the Siksika Nation and those of its related bodies, including the minutes of meetings of Council and of treasury board;

"**First Nations Finance Authority**" means the First Nations Finance Authority established under the FMA;

"**First Nations Financial Management Board**" means the First Nations Financial Management Board established under the FMA;

"**First Nations Financial Management Board standards**" means the standards established from time to time by the First Nations Financial Management Board under the FMA;

"**First Nations Tax Commission**" means the First Nations Tax Commission established under the FMA;

"**First Nations Tax Commission standards**" means the standards established from time to time by the First Nations Tax Commission under the FMA;

"**fiscal year**" means the fiscal year of the Siksika Nation as set out in section 23;

"**FMA**" means the *First Nations Fiscal Management Act* as amended from time to time;

"**GAAP**" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"***Indian Act***" means the *Indian Act*, R.S.C. 1985, c.I-5, and the regulations enacted under that Act, all as amended from time to time;

"**internal Siksika auditor**" means an internal auditor (if any) appointed by Council to conduct an internal audit of one or both of the Siksika Nation or its related bodies, including an audit of the standards and performance of the Siksika Nation's financial administration systems;

"**local revenue law**" means:

(a) the *Siksika Nation Property Assessment and Taxation By-law* and any by-laws of the Siksika Nation made thereunder;

(b) the *Siksika Nation Property Tax Expenditure By-Law* and any by-laws of the Siksika Nation made thereunder; and

(c) any local revenue law made by the Siksika Nation under the FMA;

"**local revenues**" means money raised under a local revenue law;

"**Minister**" means the Minister of Aboriginal Affairs and Northern Development Canada or his or her designate or successor;

"**person**" means an individual, corporation, company, body corporate, general partnership, limited partnership, proprietorship, First Nation, syndicate, joint venture, society, association, trust or unincorporated organization, or any trustee, executor, administrator or other legal representative;

"**multi-year financial plan**" means the plan referred to in section 24;

"**natural resources**" means any material on or under the Siksika Nation's lands in their natural state which when extracted has economic value;

"**officer**" means the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body, and any other employee of the Siksika Nation specifically designated by Council as an "*officer of the Siksika Nation*" from time to time;

"**officer of Council**" means the Chief of the Siksika Nation, the Council chairperson, or any other officer of Council who is appointed or elected by Council and specifically designated by Council as an "*officer of Council*" from time to time;

"**other revenues**" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the FMA;

"**record**" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"**related body**" means

(a) any body corporate in which the Siksika Nation has, directly or indirectly, at least a majority interest or that is controlled, directly or indirectly, by the Siksika Nation;

(b) any partnership or entity in respect of which the Siksika Nation or a related body of the Siksika Nation holds, directly or indirectly, a majority interest or that is controlled, directly or indirectly, by the Siksika Nation, or in respect of which the Siksika Nation is, directly or indirectly, a majority owner or partner; or

(c) a trust that is controlled, directly or indirectly, by or on behalf of the Siksika Nation or any related body of the Siksika Nation;

"**resolution**" means a decision made at a duly convened meeting of Council by a quorum of Council;

"Siksika Nation" means the Siksika First Nation, and for certainty includes the government of the Siksika Nation and each agency of the Siksika Nation;

"Siksika Nation's financial assets" means all money and other financial assets of the Siksika Nation and its related bodies and includes Siksika Nation funds;

"Siksika Nation funds" means all moneys belonging to the Siksika Nation (including each agency of the Siksika Nation), and all moneys belonging to any related body, and includes:

(a) all revenues of the Siksika Nation or any related body;

(b) all money borrowed by the Siksika Nation or any related body;

(c) all money received or collected on behalf of the Siksika Nation or any related body; and

(d) all moneys that are received or collected by the Siksika Nation or any related body pursuant to any agreement or funding arrangement to which the Siksika Nation or any related body is a party and which monies are to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but Siksika Nation funds do not include:

(e) money received by the Government of Canada on behalf of the Siksika Nation and held by the Government of Canada in Siksika Nation capital or revenue trust accounts pursuant to the provisions of the *Indian Act*; or

(f) money received or held by the Siksika Nation or any related body on behalf of an individual;

"Siksika Nation's lands" means all reserve lands of the Siksika Nation within the meaning of the *Indian Act* including:

(a) any reserve lands that have been set apart for the use and benefit of the Nation the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors;

(b) any lands that may otherwise be determined to be reserve lands of the Siksika Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise; and

(c) for greater certainty, includes the Siksika Indian Reserve No. 146;

"Siksika Nation law" means any law, including any bylaw or code, of the Siksika Nation made by Council or by the membership of the Siksika Nation;

"Siksika Nation's records" means all records of the Siksika Nation respecting its governance, management, operations and financial administration;

"special purpose report" means a report described in subsection 70(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one year in a marriage-like relationship;

"standards" mean the standards established from time to time under the FMA;

"tax administrator" means the tax administrator appointed under the Siksika Nation's local revenue laws;

"treasury board" means the treasury board of the Siksika Nation established pursuant to section 11 of this law;

"tribal administration senior officer" means the person appointed as the tribal administration senior officer under section 17.

(2) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(3) All references to named enactments in this law are to enactments of the Government of Canada.

(4) Any decision made or action taken by Council for the purposes of this law shall be made or taken by resolution of Council.

Interpretation

2. (1) In this law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and bodies corporate and words importing male persons include female persons and bodies corporate;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" or "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it; and

(g) except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the FMA.

(2) This law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this law according to its true spirit, intent and meaning.

(3) Words in this law referring to an officer, by name of office or otherwise, also apply to any person designated by Council to act in the officer's place, or to any person assigned or delegated to act in the officer's place under this law.

Posting of public notice

3. (1) If a public notice must be posted under this law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Tribal Administration building of the Siksika Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of time

4. In this law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of laws

5. (1) If there is a conflict between this law and another Siksika Nation law, other than a code or a local revenue law, this law prevails.

(2) If there is a conflict between this law and a local revenue law, the local revenue law prevails.

(3) If there is a conflict between this law and the FMA, the FMA prevails.

Title, Scope and application

6. (1) This law shall be cited as the *Siksika Nation Financial Administration Law*.

(2) This law applies to:

(a) the Siksika Nation;

(b) each agency of the Siksika Nation; and

(c) all related bodies.

PART TWO – ADMINISTRATION

Division One – Council

Responsibilities of Council

7. (1) Council has ultimate responsibility for all matters relating to the financial administration of the Siksika Nation whether or not they have been assigned or delegated to treasury board, or to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to this law and any other applicable Siksika Nation law, Council may delegate to treasury board, or to any officers, employees, committees, contractors or agents, any of its functions under this law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of the members of treasury board, including the appointment of the chairperson and vice-chairperson of treasury board;

(c) the approval of budgets and financial statements of the Siksika Nation;

(d) the approval of borrowing by the Siksika Nation; and

(e) any delegation of any of Council's functions that is expressly prohibited under the FMA, including paragraph 5(1)(f) of the FMA.

Council policies, procedures and directions

8. (1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Siksika Nation or its related bodies.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Siksika Nation assets, including those of its related bodies.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Siksika Nation or its related bodies that are in conflict with this law, the FMA or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective and efficient internal financial administration controls.

(5) Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of remuneration, expenses and contracts

9. (1) Annually the chief financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to each Councillor and each of his or her dependents;

(b) any contracts between the Siksika Nation and each Councillor and between the Siksika Nation and a dependent of each Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to the tribal administration senior officer and each of his or her dependents;

(d) any contracts between the Siksika Nation and the tribal administration senior officer and between the Siksika Nation and a dependent of the tribal administration senior officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by each related body to its highest paid and most senior officer or manager and the dependents of such senior officer or manager; and

(f) any contracts between a related body and its highest paid and most senior officer or manager and between a related body and a dependent of its highest paid and most senior officer or manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Siksika Nation;

(b) under a program or service universally accessible to all members of the Siksika Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Treasury Board

Interpretation

10. (1) For the purposes of section 11, an individual is "independent" if he or she does not have a direct or indirect financial relationship with the government of the Siksika Nation that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of treasury board, provided that an individual does not have a financial relationship with the government of the Siksika Nation as a result of the individual's receipt of the following from the Siksika Nation:

(a) remuneration for acting in in his or her capacity as a Councillor or as a member of any Siksika Nation committee;

(b) fixed retirement compensation;

(c) payments or benefits paid in common to all Siksika Nation members;

(d) payments or benefits paid under a program or service universally accessible to Siksika Nation members on published terms and conditions; or

(e) payments or benefits paid from a trust arrangement according to the terms of the trust.

Continuation, establishment and composition of treasury board

11. (1) The treasury board of the Siksika Nation is hereby continued and confirmed, and shall continue in existence notwithstanding changes in its membership from time to time.

(2) Treasury board is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Siksika Nation.

(3) Council must appoint not less than six (6) and not more than eight (8) members of treasury board, each of whom must be appointed by a resolution of Council.

(4) At least the majority of the members of treasury board must have financial competency and all must be independent.

(5) The following individuals are not eligible to be members of treasury board:

(a) the chief financial officer;

(b) the tribal administration senior officer;

(c) an individual who is an employee of the Siksika Nation,

(d) an individual who has an immediate family member who is an officer of the Siksika Nation,

(e) an individual who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor,

(f) an individual who has a dependent who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor, or

(g) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Siksika Nation or its related bodies.

(6) Council may establish a policy that permits Council to exempt an individual from paragraphs 11(5)(c) through (g) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and

(b) Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of treasury board regardless of the individual's relationship with the Siksika Nation, and

(ii) the appointment of the individual to treasury board is considered to be in the best interests of the Siksika Nation and its members.

(7) Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of treasury board is eligible to be a member and is independent; and

(b) each member of treasury board annually to sign a statement confirming that the member is independent.

(8) At least two (2) members of treasury board must be Councillors.

(9) Not more than one-third (1/3) of treasury board members must be Councillors.

(10) The Chief of the Siksika Nation must be an *ex-officio*, non-voting member of treasury board.

(11) Subject to this Division, treasury board members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(12) A member of treasury board may be removed from office by a resolution of Council if

(a) the member misses three (3) consecutive and regularly scheduled meetings of treasury board; or

(b) the chairperson of treasury board recommends removal.

(13) If a member of treasury board is removed from office, resigns or dies before the member's term of office expires, Council must as soon as practicable appoint a new member of treasury board to hold office for the remainder of the first member's term of office.

Chairperson and vice-chairperson of treasury board

12. (1) Council must appoint, from among the members of treasury board, a chairperson and vice-chairperson of the treasury board, one of whom must be a Councillor.

(2) If Council appoints a non-Councillor as chairperson of treasury board:

(a) Council must send to the chairperson of treasury board notices and agendas of all Council meetings;

(b) on request of the chairperson of treasury board, Council must provide the chairperson of treasury board with any materials or information provided to Council respecting matters before it; and

(c) the chairperson of treasury board may attend and speak at Council meetings.

Board procedures

13. (1) The quorum for meetings of treasury board is a majority (fifty (50%) percent plus one (1)) of the total number of treasury board members, provided that such majority consists of at least one (1) Councillor.

(2) Unless a treasury board member is not permitted to participate in a decision because of a conflict of interest, every treasury board member has one vote in all treasury board decisions.

(3) In the event of a tie vote of the members of treasury board, the chairperson of treasury board may cast a second tie breaking vote.

(4) Subject to subsection (5), the tribal administration senior officer and the chief financial officer must be notified of all treasury board meetings and must attend those meetings, unless the chairperson of treasury board provides a reasonable explanation for excusing the tribal administration senior officer or the chief financial officer from attending.

(5) The tribal administration senior officer or the chief financial officer may be excluded from all or any part of a treasury board meeting by a recorded vote of treasury board members if

(a) the subject matter relates to a confidential personnel or performance issue respecting the tribal administration senior officer or the chief financial officer; or

(b) it is a meeting with the auditor or the internal Siksika auditor.

(6) Treasury board must meet

(a) at least twelve (12) times in each fiscal year, or more frequently as deemed necessary by treasury board, to conduct the business of treasury board; and

(b) as soon as practical after treasury board receives the audited annual financial statements and report from the auditor.

(7) Treasury board must provide minutes of its meetings to Council within fifteen (15) days following each meeting of treasury board and must report to Council during regular meetings of Council (as part of a regularly scheduled agenda item at such meetings dealing with treasury board reports).

(8) The chairperson of treasury board shall preside over the meetings of treasury board and shall exercise administrative responsibilities including:

(a) calling meetings of treasury board;

(b) setting the agenda for the meetings of treasury board;

(c) certifying treasury board decisions; and

(d) performing such other functions as Council or treasury board may assign.

(9) The chairperson of treasury board must, between meetings of treasury board, exercise or perform such of the powers, duties or functions of treasury board as treasury board may determine. For greater certainty, nothing in this subsection shall relieve treasury board of its responsibility to ensure that any powers, duties or functions exercised or performed by the chairperson of treasury board are exercised or performed properly.

(10) To the extent any powers, duties or functions of treasury board are performed by the chairperson of treasury board in accordance with subsection (9), the chairperson of treasury board shall report to treasury board in respect of the same at the next following meeting of treasury board.

(11) Subject to this law and any directions given by Council, treasury board may make rules for the conduct of its meetings.

(12) Treasury board may retain a board secretary as well as a consultant to assist in the performance of any of its responsibilities.

Financial planning responsibilities

14. (1) Treasury board, working in conjunction with the chief financial officer, the tribal administration senior officer and the senior officers of each of the related bodies, must carry out the following activities in respect of the financial administration of the Siksika Nation and its related bodies:

(a) annually develop in respect of the financial administration of the Siksika Nation and its related bodies, and recommend to Council for approval, short, medium and long term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Siksika Nation and its related bodies against the budget and report any significant variations to Council; and

(d) review the quarterly financial statements and recommend them to Council for approval.

(2) Treasury board may make a report or recommendations to Council on any matter respecting the financial administration of the Siksika Nation or its related bodies that is not otherwise specified to be its responsibility under this law.

(3) Subject to subsection 7(1), treasury board shall be responsible for overseeing all other matters relating to the financial administration of the Siksika Nation and its related bodies that are not otherwise specifically assigned by this law, another Siksika Nation law, or by Council resolution, to another agency, person, or entity.

(4) Treasury board may advance funds on a monthly basis according to the budget to an account administered by:

(a) in respect of an agency of the Siksika Nation, a senior manager of such agency; or

(b) in respect of a related body, a senior officer of such related body.

(5) At the beginning of each fiscal year, an agency of the Siksika Nation or a related body may receive a two (2) month appropriation, or an appropriation in such greater amount as determined by treasury board and that corresponds to the cash flow requirements of such agency or related body.

(6) Where funds have been advanced in a particular month to an agency of the Siksika Nation or to a related body, the senior manager of the agency (or the senior officer of the related body, as applicable), must report to treasury board within fifteen (15) days following the end of that particular month and must provide treasury board, through the office of the chief financial officer, with:

(a) a statement of the revenues and expenditures for that particular month;

(b) an invoice listing the funds expended in that particular month; and

(c) a trial balance of the receipts and disbursements for that particular month.

(7) Treasury board must review all information submitted by each agency or related body and, if the same is reasonably within the budget, treasury board must provide an appropriation for the next month of the fiscal year to the agency or the related body, provided that if the required information has not been submitted to treasury board in a form acceptable to

treasury board, treasury board may withhold, reduce or discontinue making any further advances until such time as the required information has been submitted to treasury board in a form acceptable to treasury board.

(8) Treasury board may deduct from an advance any amounts previously advanced which exceeded the amount of the expenditures recorded in the corresponding month-end statement provided to treasury board.

(9) Treasury board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year in respect of any agency or related body.

(10) For greater certainty, all related bodies are accountable to the Siksika Nation through Council and treasury board and each related body must present a corporate plan and an annual budget in respect of such related body to treasury board by November 30 prior to the commencement of the fiscal year of the Siksika Nation or by such other deadline prescribed by treasury board.

(11) All capital budgets and any proposed borrowing by a related body must be presented to treasury board and approved by Council prior to any capital expenditure or borrowing being transacted by a related body.

(12) All major transactions and any fundamental changes in the nature of the business of any related body must be approved by Council prior to the major transaction being completed, or prior to the fundamental change in the nature of the business of the related body taking effect.

(13) All related bodies must present a quarterly financial statement to Council and to treasury board within thirty (30) days of the end of each quarter of the fiscal year.

(14) Unless otherwise approved by Council:

(a) all related bodies must have the same external auditor as the auditor for the Siksika Nation; and

(b) the fiscal year end of all related bodies shall coincide with the fiscal year end of the Siksika Nation.

(15) All related bodies shall provide annual audited financial statements, not later than sixty (60) days following the end of the fiscal year for which they were prepared, to treasury board and to Council for approval, unless such information is already available because the related body has been audited in conjunction with the audit conducted for the Siksika Nation and its agencies pursuant to this law.

(16) On the recommendation of treasury board, Council may also require that each related body shall enter into a written agreement with the Siksika Nation (as represented by treasury board) agreeing to:

(a) abide by the provisions of this law and any other applicable law of the Siksika Nation;

(b) adhere to all directions of Council and treasury board made in accordance with this law; and

(c) abide by such other terms and conditions as may be prescribed by Council's policies and procedures governing the interaction of the Siksika Nation, treasury board, and related bodies to ensure that all related bodies are providing timely and accurate financial information to Council and to treasury board and are otherwise acting in the best interests of the Siksika Nation.

Audit responsibilities

15. Treasury board must carry out the following audit activities in respect of the financial administration of the Siksika Nation and each agency and related body of the Siksika Nation:

(a) make recommendations to Council on the selection, engagement and performance of an external auditor in respect of the Siksika Nation and each agency of the Siksika Nation;

(b) make recommendations to each related body on the selection, engagement and performance of the external auditor in respect of such related body (if different than the Siksika Nation auditor) and, if deemed necessary by treasury board, make recommendations to Council regarding the removal and replacement of any such auditor;

(c) receive assurances on the independence of any proposed or appointed auditor;

(d) review, and make recommendation to Council on, the planning, conduct and results of audit activities;

(e) review, and make recommendations to Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(f) periodically review, and make recommendations to Council regarding, policies, procedures and directions on reimbursable expenses, benefits and perquisites of the Councillors, officers and employees of the Siksika Nation and its related bodies;

(g) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(h) conduct a review of this law from time to time and, where appropriate, recommend amendments to Council; and

(i) periodically review, and make recommendations to Council on the role and financial administration responsibilities of treasury board, and the terms of reference governing treasury board.

Council assigned responsibilities

16. Council may, by means of a resolution of Council, assign to treasury board (or to a committee or consultant of Council working in conjunction with treasury board) the following activities in respect of the financial administration of the Siksika Nation:

(a) to develop, and recommend to Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to Council for approval, cash management plans,

(c) to review, and report to Council on, the financial content of any Siksika Nation reports as well as those of its related bodies;

(d) to review, monitor and report to Council on, the appropriateness of the Siksika Nation's accounting and financial reporting systems, policies and practices as well as those of its related bodies;

(e) to review, and recommend to Council for approval, any proposed significant changes in the Siksika Nation's accounting or financial reporting systems, policies, procedures or directions as well as those of its related bodies;

(f) to monitor the collection and receipt of the Siksika Nation's financial assets, including debts owed to the Siksika Nation as well as those of its related bodies;

(g) to review, and report to Council on, the Siksika Nation's risk management policies and control and information systems as well as those of its related bodies and, where appropriate, recommend improvements to Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to Council;

(i) to monitor compliance with the legal obligations of the Siksika Nation as well as those of its related bodies, including legislative, regulatory and contractual obligations, and report to Council;

(j) to review, and report to Council on, the adequacy of financial administration personnel and resources;

(k) to review, monitor, and report to Council on, the adequacy and appropriateness of Siksika Nation's insurance coverage respecting significant Siksika Nation risks and risks of its related bodies; and

(l) to review, monitor, and report to Council on, material litigation and its impact on financial administration and reporting.

Division Three – Officers and Employees

Tribal Administration Senior Officer and Related Body Senior Officers

17. (1) Council must designate an employee of the Siksika Nation tribal administration as the tribal administration senior officer, and may set the terms and conditions associated with such position.

(2) Reporting to Council, the tribal administration senior officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Siksika Nation tribal administration including the following duties:

(a) to develop and recommend to Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Siksika Nation tribal administration;

(b) to prepare, set out in writing and recommend to Council for approval, the powers, duties and functions of all employees of the Siksika Nation tribal administration;

(c) to hire the employees of the Siksika Nation tribal administration, as the tribal administration senior officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the Siksika Nation tribal administration;

(e) to oversee and administer the contracts of the Siksika Nation tribal administration;

(f) to prepare, recommend to Council, and maintain and revise as necessary, the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls; and

(i) to perform any other duties of the tribal administration senior officer under this law;

(j) to carry out any other activities specified by Council that are not contrary to the FMA or inconsistent with the tribal administration senior officer's duties specified in this law.

(3) The tribal administration senior officer may assign the performance of any of the tribal administration senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation; and

(b) with the approval of Council, to a contractor or agent of the Siksika Nation or to a senior officer of a related body.

(4) Any assignment of duties or functions under subsection (3) does not relieve the tribal administration senior officer of the responsibility to ensure that these duties or functions are carried out properly.

(5) Reporting to Council and to the board of directors of the related body, the senior officer of each of related body is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of such related body including the following duties:

(a) to develop and recommend to Council and the board of directors of such related body for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of such related body;

(b) to prepare and recommend to Council and the board of directors of such related body for approval, the powers, duties and functions of all employees of such related body;

(c) to hire the employees of such related body, as the such senior officer considers necessary, and to set the terms and conditions of their employment;

(d) in conjunction with the board of directors of such related body, to oversee, supervise and direct the activities of all officers and employees of such related body;

(e) to oversee and administer the contracts of such related body;

(f) to prepare, recommend to Council and the board of directors of such related body for approval, and maintain and revise as necessary, an organization chart in respect of such related body;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks in respect of such related body;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of a senior officer of a related body under this law; and

(j) to carry out any other activities specified by Council or the board of directors of such related body that are not contrary to the FMA or inconsistent with the senior officer's duties specified in this law.

(6) The senior officer of a related body may assign the performance of any of the senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation; and

(b) with the approval of Council and the board of directors of the related body, to a contractor or agent of the Siksika Nation or to a senior officer of another related body.

(7) Any assignment of duties or functions under subsection (6) does not relieve the senior officer of a related body of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18. (1) Council must designate an employee of the Siksika Nation as the chief financial officer of the Siksika Nation, and may set the terms and conditions associated with such position.

(2) The chief financial officer shall act as the senior administrative officer of treasury board, and shall assist treasury board in carrying out its duties in accordance with this law.

(3) The chief financial officer shall be an employee of, or contractor to, the Siksika Nation and his or her hiring and dismissal shall be in accordance with an employment contract, or contract for services, and in compliance with the personnel policies and procedures of the Siksika Nation tribal administration as approved by council from time to time.

(4) Reporting to the tribal administration senior officer, the chief financial officer is responsible for the day-to-day management of the financial administration systems of the Siksika Nation and the agencies of the Siksika Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the Siksika Nation including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Siksika Nation's local revenue account;

(d) to prepare the monthly financial information required in section 68, the quarterly financial statements required in section 69, and the draft annual financial statements required in section 70;

(e) to prepare the financial components of reports to Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, to facilitate the annual audit;

(i) to actively monitor compliance with the FMA, this law and any other applicable Siksika Nation law, applicable standards and any policies, procedures and directions of Council respecting the financial administration of the Siksika Nation, each agency of the Siksika Nation and each related body, other than those matters that are the responsibility of the tax administrator under the FMA, this law or another Siksika Nation law;

(j) to prepare or provide any documentation and financial information required by Council and by treasury board to discharge its responsibilities;

(k) to evaluate the financial administration systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this law; and

(o) to carry out any other activities specified by Council, the tribal administration senior officer or treasury board if they are not contrary to the FMA or inconsistent with the chief financial officer's duties under this law.

(5) In the course of discharging his or her responsibilities under this law, the chief financial officer must, working in conjunction with the tribal administration senior officer and the senior officers of each related body, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(6) With the approval of the tribal administration senior officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19. (1) The tax administrator reports to the chief financial officer in respect of the performance of any of the tax administrator's duties or functions under this law, provided that if the tax administrator is the same individual as the chief financial officer, then the tax administrator shall report to the chairperson of treasury board.

(2) With the approval of the chairperson of treasury board and the chief financial officer, or with the approval of treasury board, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such

assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational structure

20. (1) Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Siksika Nation and its related bodies.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the Siksika Nation and its related bodies;

(b) the organization of the systems described in paragraph (a) including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a);

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including:

(i) the membership on Council, treasury board and all other committees of Council and the Siksika Nation;

(ii) the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body and the other officers of the Siksika Nation and its related bodies; and

(iii) the principal lines of authority and the responsibility between Council, treasury board and other committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the tribal administration senior officer must provide a copy of the organization chart under subsection (1) to a Councillor, a member of treasury board, a member of a committee referred to in subparagraph (2)(d)(i), an officer, an employee or agent of the Siksika Nation or its related bodies and a member of the Siksika Nation.

(4) In the course of discharging his or her responsibilities under this law, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) and each senior officer of a related body must (in respect of such related body), working in conjunction with the chief financial officer, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the Siksika Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Siksika Nation and its related bodies.

(6) Without in any way limiting the generality of subsection (5), Council shall have the right to require that background security clearances, criminal record and credit checks, and other due diligence procedures as may be recommended by treasury board be included as part of the hiring process to ensure that only qualified and competent personnel are retained to carry out the financial administration activities of the Siksika Nation and its related bodies.

(7) Council may at any time elect to appoint, on a permanent or a part-time basis, an internal Siksika auditor to conduct an internal audit of the Siksika Nation as well as its related bodies on any basis determined by Council (including an audit of the standards and performance of the Siksika Nation's financial administration systems and controls, and those of its related bodies).

(8) If Council elects to appoint internal Siksika auditor, such auditor shall have the same powers and the right to access information in the same manner as the auditor of the Siksika Nation.

Division Four – Conduct Expectations

Conduct of Councillors

21. (1) When exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or of a related body, a Councillor must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Siksika Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the rules and procedures applicable to Councillors set forth in Schedule "A" to this law.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than 31 days as soon as practicable after the contravention was determined.

Conduct of officers, employees, contractors, etc

22. (1) This section applies to

(a) an officer, employee, contractor and agent of the Siksika Nation or its related bodies;

(b) each person acting under the delegated authority of Council, the Siksika Nation and each related body; or

(c) a member of treasury board or a member of a committee of Council or the Siksika Nation who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or its related bodies, that person must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards (including standards under the FMA);

(b) comply with all policies, procedures and directions of Council; and

(c) avoid conflicts of interest and comply with the rules and procedures applicable to officers, employees, contractors and agents of the Siksika Nation set forth in Schedule "A" to this law.

(3) Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Siksika Nation and each related body;

(b) the terms of every contract of a contractor of the Siksika Nation and each related body;

(c) the terms of appointment of every member of treasury board;

(d) the terms of appointment of every member of a committee who is not a Councillor; and

(e) the terms of appointment of every agent of the Siksika Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of treasury board or of a committee may be revoked; and

(d) the appointment of an agent or officer may be revoked.

PART THREE – FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

23. The fiscal year of the Siksika Nation is April 1 to March 31 of the following year.

Multi-year financial plan

24. No later than March 31 of each year Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of annual budget

25. (1) The annual budget must encompass all the operations for which the Siksika Nation (including its related bodies) is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.

(2) The revenue category of moneys derived from the Siksika Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Siksika Nation's lands.

Budget and planning process schedule

26. (1) On or before January 31 of each year the chief financial officer must prepare and submit to treasury board for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year treasury board must review

(a) the draft annual budget and recommend an annual budget to Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to Council.

(3) On or before March 31 of each year Council must review and approve the annual budget for the Siksika Nation for the next fiscal year.

(4) On or before June 15 of each year the chief financial officer must prepare and submit to treasury board for review a draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

(5) On or before June 30 of each year, treasury board must review the draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account and recommend an amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year Council must approve the amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

Additional requirements for budget deficits

27. If a draft annual budget in respect of the Siksika Nation (or of any related body) contains a proposed deficit, Council must ensure that

(a) the multi-year financial plan of the Siksika Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Siksika Nation or of any related body.

Amendments to annual budgets

28. (1) The annual budget of the Siksika Nation (or of any related body) must not be changed without the approval of Council.

(2) Subject to subsection 26(6) and section 36, unless there is a substantial change in the forecasted revenues or expenses of the Siksika Nation (or of any related body) or in the expenditure priorities of Council, Council must not approve a change to the annual budget of the Siksika Nation or of any related body.

Local revenue account budget requirements

29. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the FMA and of the First Nations Tax Commission standards.

Policy for Siksika Nation information or involvement

30. (1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the Siksika Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each open Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget;

(c) an amendment to the annual budget.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division Two - Financial Institution Accounts

Financial institution accounts

31. (1) No account may be opened for the receipt and deposit of money of the Siksika Nation or any agency of the Siksika Nation unless the account is

(a) in the name of the Siksika Nation;

(b) opened in a financial institution; and

(c) authorized by treasury board or by the chief financial officer, or pursuant to any other law of the Siksika Nation.

(2) The Siksika Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Siksika Nation has money held in trust;

(d) a land and resources account for money from revenues from the Siksika Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The Siksika Nation may, if approved by treasury board or by Council, establish any other accounts not referred to in subsection (2) as may be required pursuant to any other law of the Siksika Nation (including any law relating to the Siksika Heritage Trust), or as may be necessary and appropriate to manage the Siksika Nation's financial assets.

(4) No account may be opened for the receipt and deposit of money of any related body unless the account is

(a) opened in the name of the related body;

(b) opened in a financial institution; and

(c) authorized by the senior officer of the related body in conjunction with treasury board or the chief financial officer, or pursuant to any other law of the Siksika Nation.

(5) Each related body must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraph (b); and

(b) a trust account if the related body has money held in trust.

(6) A related body may establish any other accounts not referred to in subsection (5) as may be required pursuant to any other law of the Siksika Nation, or as may be approved by treasury board or the chief financial officer as being necessary and appropriate to manage the financial assets of the related body.

Accounts management

32. (1) The chief financial officer must ensure the safekeeping of all money received by the Siksika Nation and any agency of the Siksika Nation.

(2) The chief financial officer

(a) must deposit all money received by the Siksika Nation as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law or another Siksika Nation law.

(3) The senior officer of each related body must ensure the safekeeping of all money received by the related body.

(4) The senior officer of each related body

(a) must deposit all money received by the related body as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law, another Siksika Nation law, an agreement approved by Council, or by treasury board.

Division Three – Expenditures

Prohibited expenditures

33. (1) Money or financial assets in a trust account must not be used for a purpose other than the purposes permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than the purposes permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

34. The Siksika Nation (including any related body) must not enter into an agreement or undertaking that requires the Siksika Nation to expend money that is not authorized by, or that contravenes, this law or another Siksika Nation law.

No expenditure without appropriation

35. (1) Subject to subsection 36(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation or pursuant to another Siksika Nation law.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency expenditures

36. (1) The tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another Siksika Nation law.

(2) Council must establish policies or procedures or give directions regarding the authorization of expenditures for emergency purposes under subsection (1) and the establishment of a process by which the members of the Siksika Nation are to be informed about or involved in emergency expenditures.

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

37. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Siksika Nation in relation to an appropriation must not exceed the amount specified in the budget for the Siksika Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after fiscal year end

38. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for payment

39. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this law or another Siksika Nation law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The tribal administration senior officer or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the tribal administration senior officer or chief financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for, payment from the appropriation.

(12) Council may from time to time establish policies and procedures governing a tendering process as well as a procurement process to be followed by the Siksika Nation, which policies and procedures shall be recommended by treasury board and approved by Council. Pending the establishment of such policies and procedures the following shall apply:

(a) any requisition (including any purchase order respecting the procurement of goods or services) over fifteen thousand dollars ($15,000), or such greater amount as may from time to time be approved by Council, shall require authorization by the chief financial officer in addition to the signature of the relevant senior manager of the Siksika Nation tribal administration agency proposing the purchase;

(b) all purchase orders or contracts valued at over fifty thousand dollars ($50,000) shall be tendered;

(c) if the purchase order or contract is valued at more than fifty thousand dollars ($50,000) but less than five hundred thousand dollars ($500,000), the tender may be by invitation;

(d) if the purchase order or contract is valued at more than five hundred thousand dollars ($500,000) the tender must be public;

(e) in emergency situations telephone or facsimile bids up to fifty thousand dollars ($50,000) may be accepted, provided that a written confirmation follows from the bidder and a record of all telephone bids is kept;

(f) invitations to tender and public tenders shall include:

(i) the time and date of closing;

(ii) sufficient details from which comparable bids can be made;

(iii) the time, date, and place tenders are to be opened; and

(iv) amount of security deposit if required;

(g) except in emergency situations, the tendering period is not to be less than five (5) working days;

(h) all tenders are to be returned sealed and addressed to the Siksika Nation, clearly marked "*Tendered for.....*" and the time and date of receipt is to be recorded on the unopened envelope of tender when received;

(i) all tenders received shall be opened in public and in the presence of the senior manager, senior officer, or other person responsible for the tender process;

(j) the name of the tender, project, date of bid and amount shown must be recorded;

(k) the lowest tender received shall normally be accepted unless the person or body authorized to accept the tender deems it in the best interests of the Siksika Nation to accept a higher tender because the higher tender:

(i) provides a better quality product or better service,

(ii) provides economic benefits to the Siksika Nation or its members, or

(iii) provides a joint venture or other economic development opportunity for the Siksika Nation,

and acceptance of such higher tender has been approved by treasury board, or by Council pursuant to a resolution;

(l) where other than the lowest tender is accepted, the reasons for such acceptance are to be recorded in writing, signed and dated by the person or body authorized to make the decision;

(m) subject to this law, tenders shall comply with the tendering and procurement policies and procedures approved by treasury board or by Council to govern such activity; and

(n) upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and provided to the chief financial officer, and disbursements or payment on any contract shall be made without supporting documentation, including such documentation as may be required pursuant to the policies of treasury board or of Council.

Form of payment

40. Payments by the Siksika Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 39(8) to (10).

Division Four – General Matters

Advances

41. (1) The tribal administration senior officer (in respect of the Siksika Nation tribal administration), the senior officer of a related body (in respect of such related body), or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

42. If the Siksika Nation or a related body, as the case may be, withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit money

43. (1) Money received by the Siksika Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Money received by a related body as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(3) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsections (1) and (2).

Interest

44. (1) All interest earned on the accounts described in section 31, other than a trust account, local revenue account, or tangible capital asset reserve account, must be deposited in the general account referred to in section 31.

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) The Siksika Nation may charge interest at a rate set from time to time by Council on any debts or payments owed to the Siksika Nation or any related body that are overdue subject to applicable law, including the *Interest Act* (Canada).

Refunds

45. (1) Money received by the Siksika Nation or any related body that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write off of debts

46. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be written off:

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Extinguishment of debts

47. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be forgiven only

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Year end surplus

48. (1) Subject to subsections (2), (3) and (4) and subject to the terms of any funding or other agreement to which the Siksika Nation is a party, an operating surplus of the Siksika Nation at the end of the fiscal year must be paid into the general account described in section 31.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

(4) If an agency of the Siksika Nation has an operating surplus in respect of a given fiscal year the agency may, by means of a written submission delivered to treasury board not later than fifteen (15) days following the expiration of the fiscal year in question, request that all or a portion of such operating surplus be retained for the completion of previously budgeted programs that are not completed, or for the completion of programs that were specifically budgeted in respect of more than one fiscal year.

(5) Unless treasury board has indicated, in writing, that all or any portion of the operating surplus referred to in subsection (4) may be retained, such surplus at the end of the fiscal year must be paid into the general account described in section 31.

Division Five – Borrowing

Limitations on borrowing

49. (1) Except as specifically authorized in this law or in a local revenue law, none of the Siksika Nation, an agency of the Siksika Nation, or any related body are permitted to borrow money or grant security.

(2) Subject to this law, if the Siksika Nation, an agency of the Siksika Nation, or any related body is authorized in this law to borrow money or grant security, Council may authorize the chief financial officer to borrow money or grant security

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Borrowing for ordinary operations

50. (1) The Siksika Nation or, with the approval of treasury board a related body, may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this law.

(2) The Siksika Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security

to the financial institution in a form, amount and on terms and conditions that Council approves.

(3) The Siksika Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Siksika Nation.

(4) A related body may with the approval of treasury board enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the related body.

Financial agreements

51. (1) The Siksika Nation may enter into the following agreements in the name of the Siksika Nation:

(a) for the purpose of efficient management of the Siksika Nation's financial assets, agreements with financial institutions and related services agreements;

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Siksika Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Siksika Nation.

Borrowing for authorized expenditures

52. (1) If the general account described in section 31 is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer or treasury board recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Siksika Nation may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing member requirements

53. (1) This section only applies if the Siksika Nation is a "borrowing member" as defined under the FMA.

(2) The Siksika Nation must not obtain long term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The Siksika Nation may only obtain long term financing from the First Nations Finance Authority as permitted under its local revenue law and the FMA.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the FMA.

(5) Money borrowed by the Siksika Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the FMA.

Borrowing for new capital projects

54. (1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 88(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 88(2) is presented for approval.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for repayment of debts

55. Subject to this law and a local revenue law, the Siksika Nation may borrow money that is required for the repayment or refinancing of any debt of the Siksika Nation, other than a debt in relation to money borrowed under subsection 52(1) or a debt owed to the First Nations Finance Authority.

Use of borrowed money

56. (1) Subject to this section and any local revenue law, money borrowed by the Siksika Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Siksika Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 62(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of security documents

57. (1) Subject to subsection (2), security granted by the Siksika Nation must be signed by a Councillor designated by Council and by the chief financial officer.

(2) A security granted by the Siksika Nation in respect of local revenues must be signed by a Councillor designated by Council and by the tax administrator.

Operational controls

58. Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Siksika Nation's operations and those of its related bodies.

Division Six - Risk Management

Limitation on business activity

59. (1) Subject to subsections (2) and (3), the Siksika Nation must not:

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Siksika Nation may carry on a business that:

(a) is ancillary or incidental to the provision of programs or services or other functions of Siksika Nation governance; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the Siksika Nation's lands or lands owned in fee simple by or in trust for the Siksika Nation, or

(ii) any other property of the Siksika Nation.

(3) The Siksika Nation may carry on business activities through a related body for the primary purpose of profit if Council determines that the business activities

(a) do not result in a material liability for the Siksika Nation; or

(b) do not otherwise expose the Siksika Nation's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

(5) No related body of the Siksika Nation shall be established without the approval of Council, which approval shall only be provided following a review and recommendation to Council by treasury board.

(6) Council shall:

(a) ensure that when any related body is hereafter established or created, the articles, by-laws and other constating documents of such related body require the related body to comply with and be bound by all applicable provisions of this law; and

(b) take steps to ensure that the articles, by-laws and other constating documents of any existing related body be amended in order to require the related body to comply with and be bound by all applicable provisions of this law.

Guarantees and indemnities

60. (1) Neither the Siksika Nation nor any related body may give a guarantee unless Council has considered the report of the chief financial officer under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council and for treasury board identifying any risks associated with giving the guarantee and assessing the ability of the Siksika Nation, or the applicable related body, to honor the guarantee should it be required to do so.

(3) Neither the Siksika Nation nor any related body may give an indemnity unless it is:

(a) authorized under section 102;

(b) in the case of the Siksika Nation, necessary and incidental to or included in an agreement to which the Siksika Nation is a party;

(c) in the case of a related body, necessary and incidental to or included in an agreement to which the applicable related body is a party; or

(d) in relation to a security granted by the Siksika Nation, or the applicable related body, that is authorized under this law or another Siksika Nation law.

(4) Subject to a resolution described in section 102, Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Siksika Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Siksika Nation and any related body.

Authority to invest

61. (1) Except as specifically authorized in this law or another Siksika Nation law (including the Siksika Nation Revenue Account By-law and section 62 below), the Siksika Nation must not invest the Siksika Nation's financial assets.

(2) Council may authorize one or both of treasury board or the chief financial officer to invest the Siksika Nation's financial assets

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions recommended by treasury board and approved by Council.

Approved investments

62. (1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the Siksika Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees;

(f) any other investments or class of investments prescribed by an investment policy adopted by Council; or

(g) any other investments or class of investments prescribed by regulation under the FMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Siksika Nation as permitted under the terms of the trust or under the laws of Alberta.

(3) If the Siksika Nation has established an investment account under section 31, the Siksika Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Siksika Nation is a shareholder;

(b) a trust in which the Siksika Nation is a beneficiary;

(c) a limited partnership in which the Siksika Nation is a partner; or

(d) a member investment program described in section 63.

(4) Despite any other provision in this section, the Siksika Nation may only invest the following in investments specified in subsection 82(3) of the FMA and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the Siksika Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted investments in Siksika Nation member activities

63. (1) The Siksika Nation may only make a loan to a member of the Siksika Nation or to an entity in which a member of the Siksika Nation has an interest if the loan is made from a program of the Siksika Nation that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Siksika Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the Siksika Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of any program referred to in this section.

Administration of investments and loans

64. (1) If the Siksika Nation is authorized to make an investment or loan under this law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Siksika Nation is authorized to make a loan under this law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may

be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk assessment and management

65. (1) Annually, and more often if necessary, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) identify and assess any significant risks to the Siksika Nation's financial assets, the Siksika Nation's tangible capital assets as defined in Part Four and the operations of the Siksika Nation.

(2) Annually, and more often if necessary, the tribal administration senior officer must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

(3) Annually, and more often if necessary, the senior officer of each related body (in respect of such related body) must identify and assess any significant risks to the related body's financial assets, and its tangible capital assets as defined in Part Four and the operations of the related body.

(4) Annually, and more often if necessary, the senior officer of each related body must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66. (1) On recommendation of treasury board, Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Siksika Nation.

(2) Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division Seven – Financial Reporting

GAAP

67. All accounting practices of the Siksika Nation and its related bodies must comply with GAAP.

Monthly financial information

68. (1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of the Siksika Nation and its related bodies in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the financial information in subsection (1) to Council and treasury board not more than forty-five (45) days following the end of the month for which the information was prepared.

(3) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Quarterly financial statements

69. (1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for the Siksika Nation and its related bodies for that quarter in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to Council and treasury board not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by treasury board and recommended to Council for approval; and

(b) reviewed and approved by Council.

(4) If the Siksika Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the Siksika Nation separately from other money of the Siksika Nation; and

(b) provide the First Nations Finance Authority or the First Nations Financial Management Board, on its request, with information respecting the other revenues account.

(5) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Annual financial statements

70. (1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the Siksika Nation and it related bodies for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by Council on the recommendation of treasury board.

(3) The annual financial statements must include the following information:

(a) the financial information of the Siksika Nation, its agencies and all of its related bodies for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the First Nations Financial Management Board standards respecting financial reporting of the local revenue account); and

(c) the revenue categories for the Siksika Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honor guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 9;

(c) a report setting out all debts or obligations forgiven by the Siksika Nation and its related bodies;

(d) a report setting out the information required in paragraph 63(3)(c);

(e) if the Siksika Nation has a land code in force, a report setting out moneys of the Siksika Nation derived from Siksika Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from any Siksika Nation's lands; and

(f) any other report required under the FMA or an agreement.

(5) The chief financial officer, together with the senior managers of each agency of the Siksika Nation, and the senior officers of each related body, shall have the financial records for their respective area for the preceding fiscal year completed and available for inspection by the auditor by not later than April 30 of each year.

(6) The chief financial officer must provide draft annual financial statements to treasury board for review within fifty (50) days following the end of the fiscal year for which they were prepared.

(7) Treasury board must present draft annual financial statements to Council for review within seventy (70) days following the end of the fiscal year for which they were prepared.

(8) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Audit requirements

71. (1) The annual financial statements of the Siksika Nation and all of its related bodies must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with First Nations Financial Management Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 70(4).

Appointment of auditor

72. (1) The Siksika Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by treasury board and which is signed by the chief financial officer and the chairperson of treasury board. Such engagement letter must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the FMA and First Nations Financial Management Board standards.

(3) To be eligible for appointment as the auditor of the Siksika Nation or any of its related bodies, an auditor must

(a) be a member in good standing of the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Alberta;

(b) be licensed or otherwise authorized to practice public accounting in Alberta; and

(c) be independent of the Siksika Nation, its related bodies, Councillors and officers and members.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Siksika Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

(5) The auditor shall also act as the auditor for each agency of the Siksika Nation and for each related body of the Siksika Nation, unless a different auditor is appointed, on an annual basis, by such related body with the prior approval of Council.

Auditor's authority

73. (1) To conduct an audit of the annual financial statements of the Siksika Nation and each related body, the auditor must be given access to

(a) all records of the Siksika Nation and its related bodies for examination or inspection and given copies of these records on request, including all books, records, accounts, vouchers, resolutions of Council, policies, laws, by-laws, codes, treasury board minutes and resolutions, copies of agreements, contracts and other documents; and

(b) any Councillor, officer, employee, contractor or agent of the Siksika Nation and its related bodies to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Siksika Nation and its related bodies as necessary for the performance of the auditor's duties.

(3) The auditor must be given not less than ten (10) business days' prior written notice of

(a) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered;

(b) every treasury board meeting; and

(c) every meeting of the members of the Siksika Nation where the financial administration of the Siksika Nation or its related bodies will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Siksika Nation or any of its related bodies.

(5) The auditor may call a meeting of treasury board to discuss any subject that concerns the auditor as auditor of the Siksika Nation or its related bodies.

(6) The auditor may be excluded from all or any part of a meeting of treasury board or Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of audited annual financial statements

74. (1) The audited annual financial statements must be provided to treasury board for its review and consideration not more than one hundred (100) days after the fiscal year end for which the statements were prepared.

(2) The auditor and treasury board shall present the audited annual financial statements to Council.

(3) Council must review and approve the audited annual financial statements not more than one hundred twenty (120) days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

75. (1) Before the annual financial statements may be published or distributed, they must

(a) be approved by Council;

(b) be signed by

(i) the Chief of the Siksika Nation or the Council chairperson,

(ii) the chairperson of treasury board, and

(iii) the chief financial officer, and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Siksika Nation at the Tribal Administration building of the Siksika Nation in Siksika, Alberta during normal business hours.

(3) The chief financial officer shall retain a copy of the signed audited financial statements.

(4) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the FMA at the Tribal Administration building of the Siksika Nation during normal business hours.

Annual Report

76. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of the Siksika Nation and its related bodies for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Siksika Nation and its related bodies;

(b) a progress report on any established financial objectives and performance measures of the Siksika Nation and its related bodies; and

(c) the audited annual financial statements of the Siksika Nation and its related bodies for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be provided to the auditor at least twenty (20) days prior to its final printing and release by Council so that the auditor can ensure that there are no errors or omissions in relation to the audited financial statements and the other financial information (including any special purpose reports) contained therein;

(b) be provided to a member of the Siksika Nation as soon as practicable after a request in writing is made by such member; and

(c) be provided to

(i) the First Nations Financial Management Board as soon as practicable after the report's publication, if the Siksika Nation has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA; and

(ii) the First Nations Finance Authority as soon as practicable after the report's publication, if the Siksika Nation is a borrowing member.

(4) Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Siksika Nation members who have requested but have not been provided with the annual report of the Siksika Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the tribal administration senior officer to report quarterly to treasury board on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division Eight – Information and Information Technology

Ownership of records

77. (1) All records that are produced by or on behalf of the Siksika Nation or its related bodies or kept, used or received by any person on behalf of the Siksika Nation or its related bodies are the property of the Siksika Nation.

(2) Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Siksika Nation.

Operations manual

78. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must prepare and maintain a current operations manual respecting every element of the Siksika Nation's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of treasury board and all other Council committees and officers and employees of the Siksika Nation and its related bodies.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Siksika Nation or its related bodies, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

79. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must ensure that all records of the Siksika Nation and such related body, as applicable, are prepared, maintained, stored and kept secure, including as required under this law or any other applicable law.

(2) No Siksika Nation's records or related body records may be destroyed or disposed of except as permitted by and in accordance with the policies, procedures and directions of Council.

(3) All financial records of the Siksika Nation must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Siksika Nation's records or related body records.

Account records

80. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of information

81. (1) No person may be given access to Siksika Nation's records or related body records containing confidential information except as permitted in accordance with the policies, procedures and directions adopted by Council.

(2) All persons who have access to Siksika Nation's records or related body records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information technology

82. Council must establish policies or procedures or give directions respecting information technology used by the Siksika Nation in its operations and those of its related bodies to ensure the integrity of the Siksika Nation's financial administration system and its data base, and those of its related bodies.

PART FOUR – CAPITAL PROJECTS

Definitions

83. In this Part:

"**capital project**" means the construction, rehabilitation or replacement of the Siksika Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Siksika Nation or any of its related bodies are investors;

"**Siksika Nation's tangible capital assets**" mean all non-financial assets of the Siksika Nation and its related bodies having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;

(b) have useful economic lives extending beyond an accounting period;

(c) are to be used on a continuing basis; and

(d) are not for sale in the ordinary course of operations;

"**life-cycle management program**" means the program of inspection, review and planning for management of the Siksika Nation's tangible capital assets as described in section 87;

"**rehabilitation**" includes alteration, extension and renovation but does not include routine maintenance;

"**replacement**" includes substitution, in whole or in part, with another of the Siksika Nation's tangible capital assets.

Council general duties

84. Council must take reasonable steps to ensure that

(a) the Siksika Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Siksika Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in Alberta.

Tangible capital assets reserve fund

85. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on capital projects

86. At each treasury board meeting, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed;

(c) steps taken to ensure compliance with section 89 for every capital project.

Life-cycle management program

87. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must establish and keep current a register of all the Siksika Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by Council or by treasury board.

(2) On or before November 30 of each year, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must arrange for the inspection and review of the state of each of the Siksika Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Siksika Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Siksika Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Siksika Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project;

(d) the proposed budget for replacement of the Siksika Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Treasury Board

88. (1) On or before January 15 of each year, treasury board must review the information, schedules and budget prepared under section 87 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, treasury board must review any plans for new construction of Siksika Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital projects – contracts and tenders

89. (1) Council must establish policies or procedures or give directions respecting the management of capital projects including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Siksika Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital project consultants

90. The services of a professional engineer or other consultant may be retained to assist any of the tribal administration senior officer, the senior officers of related bodies, the chief financial officer, treasury board or Council to carry out their obligations under this Part.

Policy for information or involvement of members

91. Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Siksika Nation respecting capital projects; or

(b) the involvement of members of the Siksika Nation in consideration of capital projects.

PART FIVE – BORROWING MEMBER REQUIREMENTS

Application

92. This Part applies to the Siksika Nation and its related bodies if the Siksika Nation is a borrowing member as defined in the FMA.

Compliance with standards

93. (1) For as long as the Siksika Nation is a borrowing member or has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA, the Siksika Nation and its related bodies must comply with all the applicable First Nations Financial Management Board standards.

(2) If Council becomes aware that the Siksika Nation or any of its related bodies is not complying with a First Nations Financial Management Board standard referred to in subsection (1), Council must as soon as practicable take the any required actions to bring the Siksika Nation into compliance with the First Nations Financial Management Board standard.

PART SIX – LAND MANAGEMENT

Application

94. This Part only applies to the Siksika Nation and it related bodies from and after the date (if any) that the *First Nations Land Management Act* is adopted by and has application to the

Siksika Nation, and if the Siksika Nation has a land code under the *First Nations Land Management Act.*

Obligations

95. (1) The Siksika Nation and its related bodies must comply with the *First Nations Land Management Act* and any land code made by the Siksika Nation as required or permitted under that Act.

(2) The council must establish and implement a policy that provides a method consistent with the requirements of the Siksika Nation's land code for being accountable to members of the Siksika Nation for the management of Siksika Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART SEVEN – OIL AND GAS AND MONEYS MANAGEMENT

Application

96. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that *First Nations Oil and Gas and Moneys Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a financial administration code under the *First Nations Oil and Gas and Moneys Management Act.*

Obligations

97. The Siksika Nation and its related bodies must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial administration code made by the Siksika Nation as required or permitted under that Act.

PART EIGHT - MISCELLANEOUS

Reports of breaches and financial irregularities, etc.

98. (1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Siksika Nation or any related body is not authorized by or under this law or another Siksika Nation law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Siksika Nation or any related body;

(c) a provision of this law has been contravened; or

(d) a person has failed to comply with Schedule "A" to this law,

the person may disclose the circumstances to the chief financial officer or to the chairperson of treasury board.

(2) If the Chief or any Councillor becomes aware of any circumstances described under subsection (1), the Chief or Councillor must report them to the chief financial officer and to the chairperson of treasury board.

(3) If an officer, employee, contractor or agent of the Siksika Nation or a related body becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief financial officer or to the chairperson of treasury board.

Inquiry into report

99. (1) If a report is made to the chief financial officer or to the chairperson of treasury board under section 98, the chief financial officer or the chairperson of treasury board, as the case may be, must inquire into the circumstances reported and report the findings to the treasury board as soon as practicable.

(2) Treasury board may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to Council respecting any circumstances reported to treasury board under this section including treasury board's recommendations, if any.

Protection of parties

100. (1) All reasonable steps must be taken by the chairperson of treasury board, the chief financial officer, the members of treasury board and by Council to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the Siksika Nation or a related body or by a Councillor, officer, employee, contractor or agent of the Siksika Nation or a related body as a result of making that report.

(3) The treasury board, the chief financial officer and the chairperson of treasury board must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to Council.

(4) Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for improper use of money

101. (1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the Siksika Nation's local revenue law is personally liable to the Siksika Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Siksika Nation or of a related body and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Siksika Nation under subsection (1) may be recovered for the Siksika Nation by the Siksika Nation, a member of the Siksika Nation or a person who holds a security under a borrowing made by the Siksika Nation.

(4) It is a good defence to any action brought against an officer or employee of the Siksika Nation for unauthorized expenditure, investment or use of Siksika Nation financial assets if it is proved that the officer or employee gave a written and signed warning to Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

102. (1) In this section:

"indemnification" means the payment of amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions; or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Siksika Nation official" means a current or former Councillor, officer or employee of the Siksika Nation or a director, officer or employee of a related body.

(2) Subject to subsection (3), Council may by resolution provide for the indemnification of a named Siksika Nation official, a category of Siksika Nation official or all Siksika Nation officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Siksika Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

103. (1) By not later than September 30, 2014 and thereafter on a regular, periodic basis established by a policy of Council, treasury board must conduct a review of this law

(a) to determine if it facilitates effective and sound financial administration of the Siksika Nation and its related bodies; and

(b) to identify any amendments to this law that may better serve this objective.

(2) Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Siksika Nation respecting any proposed amendment of this law; or

(b) the involvement of members of the Siksika Nation in consideration of an amendment to this law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this law is presented for approval.

(4) Members of the Siksika Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of law to First Nations Finance Authority

104. If the Siksika Nation intends to apply to become a borrowing member, Council must provide a copy of this law to the First Nations Finance Authority as soon as practicable after the First Nations Financial Management Board approves the law.

Coming into force

105. This law shall come into force on the day after the date it has been approved by the First Nations Financial Management Board under section 9 of the FMA.

106. The *Financial Administration Law, 2010* shall be repealed in its entirety and replaced by this law as of the day this law comes into force.

SCHEDULE A – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

INTERPRETATION

Interpretation

1. (1) In this Schedule, "this law" means the Siksika Nation Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this law.

(3) Sections 2 and 4 of this law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this law, the provision of this law applies and prevails.

Definition of conflict of interest

2. (1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" mean the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Siksika Nation; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART ONE – COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the Siksika Nation and, where applicable, to all members of a committee of Council and of treasury board.

General obligations

4. (1) Councillors must avoid circumstances that could result in Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of interests

5. (1) In paragraph (2)(b) "real property" includes an interest in the Siksika Nation's reserve lands held under

(a) a certificate of possession under the *Indian Act*; or

(b) the Siksika Nation's traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the chief financial officer:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to Council;

(b) as soon as practical after a material change in the information previously disclosed; or

(c) on April 15 of each year that the Councillor holds office.

(4) The chief financial officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the Siksika Nation or any person engaged in any aspect of the financial administration of the Siksika Nation, the chief financial officer must permit that member or person to view the register referred to in subsection (4).

Gifts and benefits

6. (1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

(3) Where a gift with a value greater than two hundred fifty dollars ($250.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the chief financial officer under section 5 and the gift must be treated as the property of the Siksika Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Siksika Nation.

Confidential information

7. (1) Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for addressing conflict of interest

8. (1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for undisclosed conflict of interest

9. (1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before Council considers the matter referred to in subsection (1).

(3) The minutes of Council meeting must record any determination made by Council under subsection (2).

(4) If Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of treasury board members

10. (1) This section applies to all members of treasury board and each member of a treasury board committee or committee of Council, as applicable.

(2) Sections 4 and 6 to 9 apply to each member of treasury board and each member of a treasury board committee or committee of Council, as applicable, and all references in those sections to

(a) a Councillor are considered to be references to a member of treasury board and each member of a treasury board committee or committee of council, as applicable; and

(b) a Council meeting are considered to be references to a meeting of treasury board, a treasury board committee or committee of Council, as applicable.

PART TWO – OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Siksika Nation and of each related body.

General obligations

12. (1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Siksika Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief financial officer must ensure that every officer and employee of the Siksika Nation is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

(5) The senior officer of each related body must ensure that every officer and employee of that related body is informed of their obligations under this Part and must take steps to ensure that such officers and employees comply with these obligations.

Disclosure of conflict of interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief financial officer or the chairperson of treasury board, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or benefits

14. (1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

Outside employment and business interests

15. (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential information

16. (1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Siksika Nation property and services

17. (1) Officers and employees must not use any personal property or services of the Siksika Nation or any related body for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of Council.

(2) Officer and employees must not acquire any personal property of the Siksika Nation or any related body unless it is done in accordance with policies or directions of Council.

PART THREE – CONTRACTORS AND AGENTS

Application

18. (1) This Part applies to all contractors and agents of the Siksika Nation and each related body, other than a person who has an employment contract with the Siksika Nation or a related body.

(2) In this Part, a reference to a contractor or an agent includes a reference to each employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract or agency agreement with the Siksika Nation or a related body.

Contractor or agent acting as officer or employee

19. If a contractor or agent is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor or agent must comply with Part Two of this Schedule as if the contractor or agent were an officer or employee of the Siksika Nation.

General obligations

20. (1) A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with the Siksika Nation and each related body; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of the Siksika Nation or a related body.

(2) A contractor or agent must not attempt to obtain preferential treatment from the Siksika Nation or a related body by offering gifts or benefits that a Councillor, Committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract with the Siksika Nation or a related body is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential information

21. (1) A contractor or agent must keep confidential all information that the contractor or agent receives in the course of performing his or her duties or functions unless the information is generally available to members of the public.

(2) A contractor or agent must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor or agent.

(3) A contractor or agent must not make use of any information received in the course of performing its duties or functions to benefit the contractor's or the agent's interests or those of their respective relatives, friends or associates.

Business opportunities

22. A contractor or agent must not take advantage of a business or investment opportunity being considered by the Siksika Nation or a related body and which the contractor or agent becomes aware of while performing services for the Siksika Nation or a related body unless the Siksika Nation and its related bodies have determined not to pursue the opportunity.

Siksika Nation property and services

23. If a contractor or agent has been provided the use of any property or services of the Siksika Nation or a related body in order to perform services for the Siksika Nation or a related body, the contractor or agent must not use the property or services for any purposes unrelated to performance of those services.

Siksika Nation Government

Financial Administration Law

June, 2013

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SIKSIKA NATION
FINANCIAL ADMINISTRATION LAW

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SIKSIKA NATION GOVERNMENT

FINANCIAL ADMINISTRATION LAW

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation;

B. Council adopted the *Siksika Nation Financial Administration Law* dated as of April, 2010 (the "*Financial Administration Law, 2010*");

C. Council deems it to be in the Siksika Nation's best interest to repeal and replace the *Financial Administration Law, 2010* with the law outlined herein pursuant to section 9 of the *First Nations Fiscal Management Act*; and

D. Council wishes to adopt this law without prejudice to, but rather in express affirmation of, its inherent right to self-government, and as a means to establish certain rules and procedures governing the financial administration of the Siksika Nation.

NOW THEREFORE the Council of the Siksika Nation enacts as follows:

PART ONE – INTERPRETATION AND APPLICATION

Definitions

1. (1) Unless the context indicates the contrary, in this law:

"agency of the Siksika Nation" means an agency, administrative division or unit of the Siksika Nation and includes, for greater certainty, any department or service area of the Siksika Nation tribal administration and each tribunal, commission, committee, board, authority, or other administrative division or unit of the Siksika Nation and the Siksika Nation tribal administration but, for greater certainty, does not include a related body;

"annual financial statements" means the annual financial statements of the Siksika Nation referred to in Division Seven of Part Three and, as applicable, includes the annual financial statements of its related bodies;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the external auditor of the Siksika Nation appointed under section 72;

"borrowing member" means a first nation that has been accepted as a borrowing member under subsection 76(2) of the FMA and has not ceased to be a borrowing member under section 77 of the FMA;

"budget" means the annual budget of the Siksika Nation and its related bodies that has been approved by Council;

"business day" means any day other than a Saturday, a Sunday, or a statutory holiday in the Province of Alberta;

"Chief" means the duly elected Chief or acting Chief of the Siksika Nation;

"chief financial officer" means the person appointed chief financial officer under section 18;

"code" means a code adopted by the Siksika Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Siksika Nation under the *First Nations Land Management Act*, as applicable;

"Council" means the duly elected Chief and Council of the Siksika Nation, collectively;

"Council chairperson" means the person from time to time appointed or elected by Council to act as the chairperson of Council;

"Councillor" means a member of Council and, except as otherwise noted, includes the Chief of the Siksika Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse;

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian; or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"emergency" means a situation where

(a) the health or safety of any individual, of the Siksika Nation, or of the general public, is at risk; or

(b) where the property of the Siksika Nation, any agency of the Siksika Nation, or of any related body, is at risk;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Siksika Nation and its related bodies;

"financial institution" means a Canadian chartered bank, a credit union, a caisse populaire and may include, as applicable, the First Nations Finance Authority;

"financial competency" means, in relation to an individual,

(a) the ability to read, understand and analyze financial statements that present accounting issues reasonably expected to be raised by the Siksika Nation's financial statements and those of its related bodies; and

(b) such other financial competency criteria (including background, characteristics, training, and experience) as may be prescribed by treasury board or by Council from time to time;

"financial records" means all records respecting the financial administration of the Siksika Nation and those of its related bodies, including the minutes of meetings of Council and of treasury board;

"First Nations Finance Authority" means the First Nations Finance Authority established under the FMA;

"First Nations Financial Management Board" means the First Nations Financial Management Board established under the FMA;

"First Nations Financial Management Board standards" means the standards established from time to time by the First Nations Financial Management Board under the FMA;

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

"First Nations Tax Commission standards" means the standards established from time to time by the First Nations Tax Commission under the FMA;

"fiscal year" means the fiscal year of the Siksika Nation as set out in section 23;

"FMA" means the *First Nations Fiscal Management Act* as amended from time to time;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c.I-5, and the regulations enacted under that Act, all as amended from time to time;

"internal Siksika auditor" means an internal auditor (if any) appointed by Council to conduct an internal audit of one or both of the Siksika Nation or its related bodies, including an audit of the standards and performance of the Siksika Nation's financial administration systems;

"local revenue law" means:

(a) the *Siksika Nation Property Assessment and Taxation By-law* and any by-laws of the Siksika Nation made thereunder;

(b) the *Siksika Nation Property Tax Expenditure By-Law* and any by-laws of the Siksika Nation made thereunder; and

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(c) any local revenue law made by the Siksika Nation under the FMA;

"local revenues" means money raised under a local revenue law;

"Minister" means the Minister of Aboriginal Affairs and Northern Development Canada or his or her designate or successor;

"person" means an individual, corporation, company, body corporate, general partnership, limited partnership, proprietorship, First Nation, syndicate, joint venture, society, association, trust or unincorporated organization, or any trustee, executor, administrator or other legal representative;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under the Siksika Nation's lands in their natural state which when extracted has economic value;

"officer" means the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body, and any other employee of the Siksika Nation specifically designated by Council as an "*officer of the Siksika Nation*" from time to time;

"officer of Council" means the Chief of the Siksika Nation, the Council chairperson, or any other officer of Council who is appointed or elected by Council and specifically designated by Council as an "*officer of Council*" from time to time;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the FMA;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any body corporate in which the Siksika Nation has, directly or indirectly, at least a majority interest or that is controlled, directly or indirectly, by the Siksika Nation;

(b) any partnership or entity in respect of which the Siksika Nation or a related body of the Siksika Nation holds, directly or indirectly, a majority interest or that is controlled, directly or indirectly, by the Siksika Nation, or in respect of which the Siksika Nation is, directly or indirectly, a majority owner or partner; or

(c) a trust that is controlled, directly or indirectly, by or on behalf of the Siksika Nation or any related body of the Siksika Nation;

"resolution" means a decision made at a duly convened meeting of Council by a quorum of Council,

"Siksika Nation" means the Siksika First Nation, and for certainty includes the government of the Siksika Nation and each agency of the Siksika Nation;

"Siksika Nation's financial assets" means all money and other financial assets of the Siksika Nation and its related bodies and includes Siksika Nation funds;

"Siksika Nation funds" means all moneys belonging to the Siksika Nation (including each agency of the Siksika Nation), and all moneys belonging to any related body, and includes:

(a) all revenues of the Siksika Nation or any related body;

(b) all money borrowed by the Siksika Nation or any related body;

(c) all money received or collected on behalf of the Siksika Nation or any related body; and

(d) all moneys that are received or collected by the Siksika Nation or any related body pursuant to any agreement or funding arrangement to which the Siksika Nation or any related body is a party and which monies are to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but Siksika Nation funds do not include:

(e) money received by the Government of Canada on behalf of the Siksika Nation and held by the Government of Canada in Siksika Nation capital or revenue trust accounts pursuant to the provisions of the *Indian Act*; or

(f) money received or held by the Siksika Nation or any related body on behalf of an individual;

"Siksika Nation's lands" means all reserve lands of the Siksika Nation within the meaning of the *Indian Act* including:

(a) any reserve lands that have been set apart for the use and benefit of the Nation the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors;

(b) any lands that may otherwise be determined to be reserve lands of the Siksika Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise; and

(c) for greater certainty, includes the Siksika Indian Reserve No. 146;

"Siksika Nation law" means any law, including any bylaw or code, of the Siksika Nation made by Council or by the membership of the Siksika Nation;

"Siksika Nation's records" means all records of the Siksika Nation respecting its governance, management, operations and financial administration;

"special purpose report" means a report described in subsection 70(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one year in a marriage-like relationship;

"standards" mean the standards established from time to time under the FMA;

"tax administrator" means the tax administrator appointed under the Siksika Nation's local revenue laws;

"treasury board" means the treasury board of the Siksika Nation established pursuant to section 11 of this law;

"tribal administration senior officer" means the person appointed as the tribal administration senior officer under section 17.

(2) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(3) All references to named enactments in this law are to enactments of the Government of Canada.

(4) Any decision made or action taken by Council for the purposes of this law shall be made or taken by resolution of Council.

Interpretation

2. (1) In this law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and bodies corporate and words importing male persons include female persons and bodies corporate;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" or "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it; and

(g) except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the FMA.

(2) This law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this law according to its true spirit, intent and meaning.

(3) Words in this law referring to an officer, by name of office or otherwise, also apply to any person designated by Council to act in the officer's place, or to any person assigned or delegated to act in the officer's place under this law.

Posting of public notice

3. (1) If a public notice must be posted under this law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Tribal Administration building of the Siksika Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of time

4. In this law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of laws

5. (1) If there is a conflict between this law and another Siksika Nation law, other than a code or a local revenue law, this law prevails.

(2) If there is a conflict between this law and a local revenue law, the local revenue law prevails.

(3) If there is a conflict between this law and the FMA, the FMA prevails.

Title, Scope and application

6. (1) This law shall be cited as the *Siksika Nation Financial Administration Law*.

(2) This law applies to:

(a) the Siksika Nation;

(b) each agency of the Siksika Nation; and

(c) all related bodies.

PART TWO – ADMINISTRATION

Division One – Council

Responsibilities of Council

7. (1) Council has ultimate responsibility for all matters relating to the financial administration of the Siksika Nation whether or not they have been assigned or delegated to treasury board, or to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to this law and any other applicable Siksika Nation law, Council may delegate to treasury board, or to any officers, employees, committees, contractors or agents, any of its functions under this law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of the members of treasury board, including the appointment of the chairperson and vice-chairperson of treasury board;

(c) the approval of budgets and financial statements of the Siksika Nation;

(d) the approval of borrowing by the Siksika Nation; and

(e) any delegation of any of Council's functions that is expressly prohibited under the FMA, including paragraph 5(1)(f) of the FMA.

Council policies, procedures and directions

8. (1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Siksika Nation or its related bodies.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Siksika Nation assets, including those of its related bodies.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Siksika Nation or its related bodies that are in conflict with this law, the FMA or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective and efficient internal financial administration controls.

(5) Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of remuneration, expenses and contracts

9. (1) Annually the chief financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to each Councillor and each of his or her dependents;

(b) any contracts between the Siksika Nation and each Councillor and between the Siksika Nation and a dependent of each Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to the tribal administration senior officer and each of his or her dependents;

(d) any contracts between the Siksika Nation and the tribal administration senior officer and between the Siksika Nation and a dependent of the tribal administration senior officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by each related body to its highest paid and most senior officer or manager and the dependents of such senior officer or manager; and

(f) any contracts between a related body and its highest paid and most senior officer or manager and between a related body and a dependent of its highest paid and most senior officer or manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Siksika Nation;

(b) under a program or service universally accessible to all members of the Siksika Nation on published terms and conditions, or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Treasury Board

Interpretation

10. (1) For the purposes of section 11, an individual is "independent" if he or she does not have a direct or indirect financial relationship with the government of the Siksika Nation that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of treasury board, provided that an individual does not have a financial relationship with the government of the Siksika Nation as a result of the individual's receipt of the following from the Siksika Nation:

(a) remuneration for acting in in his or her capacity as a Councillor or as a member of any Siksika Nation committee;

(b) fixed retirement compensation;

(c) payments or benefits paid in common to all Siksika Nation members;

(d) payments or benefits paid under a program or service universally accessible to Siksika Nation members on published terms and conditions; or

(e) payments or benefits paid from a trust arrangement according to the terms of the trust.

Continuation, establishment and composition of treasury board

11. (1) The treasury board of the Siksika Nation is hereby continued and confirmed, and shall continue in existence notwithstanding changes in its membership from time to time.

(2) Treasury board is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Siksika Nation.

(3) Council must appoint not less than six (6) and not more than eight (8) members of treasury board, each of whom must be appointed by a resolution of Council.

(4) At least the majority of the members of treasury board must have financial competency and all must be independent.

(5) The following individuals are not eligible to be members of treasury board:

(a) the chief financial officer;

(b) the tribal administration senior officer;

(c) an individual who is an employee of the Siksika Nation,

(d) an individual who has an immediate family member who is an officer of the Siksika Nation,

(e) an individual who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor,

(f) an individual who has a dependent who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor, or

(g) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Siksika Nation or its related bodies.

(6) Council may establish a policy that permits Council to exempt an individual from paragraphs 11(5)(c) through (g) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and

(b) Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of treasury board regardless of the individual's relationship with the Siksika Nation, and

(ii) the appointment of the individual to treasury board is considered to be in the best interests of the Siksika Nation and its members.

(7) Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of treasury board is eligible to be a member and is independent; and

(b) each member of treasury board annually to sign a statement confirming that the member is independent.

(8) At least two (2) members of treasury board must be Councillors.

(9) Not more than one-third (1/3) of treasury board members must be Councillors.

(10) The Chief of the Siksika Nation must be an *ex-officio*, non-voting member of treasury board.

(11) Subject to this Division, treasury board members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(12) A member of treasury board may be removed from office by a resolution of Council if

(a) the member misses three (3) consecutive and regularly scheduled meetings of treasury board; or

(b) the chairperson of treasury board recommends removal.

(13) If a member of treasury board is removed from office, resigns or dies before the member's term of office expires, Council must as soon as practicable appoint a new member of treasury board to hold office for the remainder of the first member's term of office.

Chairperson and vice-chairperson of treasury board

12. (1) Council must appoint, from among the members of treasury board, a chairperson and vice-chairperson of the treasury board, one of whom must be a Councillor.

(2) If Council appoints a non-Councillor as chairperson of treasury board:

(a) Council must send to the chairperson of treasury board notices and agendas of all Council meetings;

(b) on request of the chairperson of treasury board, Council must provide the chairperson of treasury board with any materials or information provided to Council respecting matters before it; and

(c) the chairperson of treasury board may attend and speak at Council meetings.

Board procedures

13. (1) The quorum for meetings of treasury board is a majority (fifty (50%) percent plus one (1)) of the total number of treasury board members, provided that such majority consists of at least one (1) Councillor.

(2) Unless a treasury board member is not permitted to participate in a decision because of a conflict of interest, every treasury board member has one vote in all treasury board decisions.

(3) In the event of a tie vote of the members of treasury board, the chairperson of treasury board may cast a second tie breaking vote.

(4) Subject to subsection (5), the tribal administration senior officer and the chief financial officer must be notified of all treasury board meetings and must attend those meetings, unless the chairperson of treasury board provides a reasonable explanation for excusing the tribal administration senior officer or the chief financial officer from attending.

(5) The tribal administration senior officer or the chief financial officer may be excluded from all or any part of a treasury board meeting by a recorded vote of treasury board members if

(a) the subject matter relates to a confidential personnel or performance issue respecting the tribal administration senior officer or the chief financial officer; or

(b) it is a meeting with the auditor or the internal Siksika auditor.

(6) Treasury board must meet

(a) at least twelve (12) times in each fiscal year, or more frequently as deemed necessary by treasury board, to conduct the business of treasury board; and

(b) as soon as practical after treasury board receives the audited annual financial statements and report from the auditor.

(7) Treasury board must provide minutes of its meetings to Council within fifteen (15) days following each meeting of treasury board and must report to Council during regular meetings of Council (as part of a regularly scheduled agenda item at such meetings dealing with treasury board reports).

(8) The chairperson of treasury board shall preside over the meetings of treasury board and shall exercise administrative responsibilities including:

(a) calling meetings of treasury board;

(b) setting the agenda for the meetings of treasury board;

(c) certifying treasury board decisions; and

(d) performing such other functions as Council or treasury board may assign.

(9) The chairperson of treasury board must, between meetings of treasury board, exercise or perform such of the powers, duties or functions of treasury board as treasury board may determine. For greater certainty, nothing in this subsection shall relieve treasury board of its responsibility to ensure that any powers, duties or functions exercised or performed by the chairperson of treasury board are exercised or performed properly.

(10) To the extent any powers, duties or functions of treasury board are performed by the chairperson of treasury board in accordance with subsection (9), the chairperson of treasury board shall report to treasury board in respect of the same at the next following meeting of treasury board.

(11) Subject to this law and any directions given by Council, treasury board may make rules for the conduct of its meetings.

(12) Treasury board may retain a board secretary as well as a consultant to assist in the performance of any of its responsibilities.

Financial planning responsibilities

14. (1) Treasury board, working in conjunction with the chief financial officer, the tribal administration senior officer and the senior officers of each of the related bodies, must carry out the following activities in respect of the financial administration of the Siksika Nation and its related bodies:

(a) annually develop in respect of the financial administration of the Siksika Nation and its related bodies, and recommend to Council for approval, short, medium and long term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

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(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Siksika Nation and its related bodies against the budget and report any significant variations to Council; and

(d) review the quarterly financial statements and recommend them to Council for approval.

(2) Treasury board may make a report or recommendations to Council on any matter respecting the financial administration of the Siksika Nation or its related bodies that is not otherwise specified to be its responsibility under this law.

(3) Subject to subsection 7(1), treasury board shall be responsible for overseeing all other matters relating to the financial administration of the Siksika Nation and its related bodies that are not otherwise specifically assigned by this law, another Siksika Nation law, or by Council resolution, to another agency, person, or entity.

(4) Treasury board may advance funds on a monthly basis according to the budget to an account administered by:

(a) in respect of an agency of the Siksika Nation, a senior manager of such agency; or

(b) in respect of a related body, a senior officer of such related body.

(5) At the beginning of each fiscal year, an agency of the Siksika Nation or a related body may receive a two (2) month appropriation, or an appropriation in such greater amount as determined by treasury board and that corresponds to the cash flow requirements of such agency or related body.

(6) Where funds have been advanced in a particular month to an agency of the Siksika Nation or to a related body, the senior manager of the agency (or the senior officer of the related body, as applicable), must report to treasury board within fifteen (15) days following the end of that particular month and must provide treasury board, through the office of the chief financial officer, with:

(a) a statement of the revenues and expenditures for that particular month;

(b) an invoice listing the funds expended in that particular month; and

(c) a trial balance of the receipts and disbursements for that particular month.

(7) Treasury board must review all information submitted by each agency or related body and, if the same is reasonably within the budget, treasury board must provide an appropriation for the next month of the fiscal year to the agency or the related body, provided that if the required information has not been submitted to treasury board in a form acceptable to

treasury board, treasury board may withhold, reduce or discontinue making any further advances until such time as the required information has been submitted to treasury board in a form acceptable to treasury board.

(8) Treasury board may deduct from an advance any amounts previously advanced which exceeded the amount of the expenditures recorded in the corresponding month-end statement provided to treasury board.

(9) Treasury board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year in respect of any agency or related body.

(10) For greater certainty, all related bodies are accountable to the Siksika Nation through Council and treasury board and each related body must present a corporate plan and an annual budget in respect of such related body to treasury board by November 30 prior to the commencement of the fiscal year of the Siksika Nation or by such other deadline prescribed by treasury board.

(11) All capital budgets and any proposed borrowing by a related body must be presented to treasury board and approved by Council prior to any capital expenditure or borrowing being transacted by a related body.

(12) All major transactions and any fundamental changes in the nature of the business of any related body must be approved by Council prior to the major transaction being completed, or prior to the fundamental change in the nature of the business of the related body taking effect.

(13) All related bodies must present a quarterly financial statement to Council and to treasury board within thirty (30) days of the end of each quarter of the fiscal year.

(14) Unless otherwise approved by Council:

(a) all related bodies must have the same external auditor as the auditor for the Siksika Nation; and

(b) the fiscal year end of all related bodies shall coincide with the fiscal year end of the Siksika Nation.

(15) All related bodies shall provide annual audited financial statements, not later than sixty (60) days following the end of the fiscal year for which they were prepared, to treasury board and to Council for approval, unless such information is already available because the related body has been audited in conjunction with the audit conducted for the Siksika Nation and its agencies pursuant to this law.

(16) On the recommendation of treasury board, Council may also require that each related body shall enter into a written agreement with the Siksika Nation (as represented by treasury board) agreeing to:

(a) abide by the provisions of this law and any other applicable law of the Siksika Nation;

(b) adhere to all directions of Council and treasury board made in accordance with this law; and

(c) abide by such other terms and conditions as may be prescribed by Council's policies and procedures governing the interaction of the Siksika Nation, treasury board, and related bodies to ensure that all related bodies are providing timely and accurate financial information to Council and to treasury board and are otherwise acting in the best interests of the Siksika Nation.

Audit responsibilities

15. Treasury board must carry out the following audit activities in respect of the financial administration of the Siksika Nation and each agency and related body of the Siksika Nation:

(a) make recommendations to Council on the selection, engagement and performance of an external auditor in respect of the Siksika Nation and each agency of the Siksika Nation;

(b) make recommendations to each related body on the selection, engagement and performance of the external auditor in respect of such related body (if different than the Siksika Nation auditor) and, if deemed necessary by treasury board, make recommendations to Council regarding the removal and replacement of any such auditor;

(c) receive assurances on the independence of any proposed or appointed auditor;

(d) review, and make recommendation to Council on, the planning, conduct and results of audit activities;

(e) review, and make recommendations to Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(f) periodically review, and make recommendations to Council regarding, policies, procedures and directions on reimbursable expenses, benefits and perquisites of the Councillors, officers and employees of the Siksika Nation and its related bodies;

(g) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(h) conduct a review of this law from time to time and, where appropriate, recommend amendments to Council; and

(i) periodically review, and make recommendations to Council on the role and financial administration responsibilities of treasury board, and the terms of reference governing treasury board.

Council assigned responsibilities

16. Council may, by means of a resolution of Council, assign to treasury board (or to a committee or consultant of Council working in conjunction with treasury board) the following activities in respect of the financial administration of the Siksika Nation:

(a) to develop, and recommend to Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to Council for approval, cash management plans,

(c) to review, and report to Council on, the financial content of any Siksika Nation reports as well as those of its related bodies;

(d) to review, monitor and report to Council on, the appropriateness of the Siksika Nation's accounting and financial reporting systems, policies and practices as well as those of its related bodies;

(e) to review, and recommend to Council for approval, any proposed significant changes in the Siksika Nation's accounting or financial reporting systems, policies, procedures or directions as well as those of its related bodies;

(f) to monitor the collection and receipt of the Siksika Nation's financial assets, including debts owed to the Siksika Nation as well as those of its related bodies;

(g) to review, and report to Council on, the Siksika Nation's risk management policies and control and information systems as well as those of its related bodies and, where appropriate, recommend improvements to Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to Council;

(i) to monitor compliance with the legal obligations of the Siksika Nation as well as those of its related bodies, including legislative, regulatory and contractual obligations, and report to Council;

(j) to review, and report to Council on, the adequacy of financial administration personnel and resources;

(k) to review, monitor, and report to Council on, the adequacy and appropriateness of Siksika Nation's insurance coverage respecting significant Siksika Nation risks and risks of its related bodies; and

(l) to review, monitor, and report to Council on, material litigation and its impact on financial administration and reporting.

Division Three – Officers and Employees

Tribal Administration Senior Officer and Related Body Senior Officers

17. (1) Council must designate an employee of the Siksika Nation tribal administration as the tribal administration senior officer, and may set the terms and conditions associated with such position.

(2) Reporting to Council, the tribal administration senior officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Siksika Nation tribal administration including the following duties:

(a) to develop and recommend to Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Siksika Nation tribal administration;

(b) to prepare, set out in writing and recommend to Council for approval, the powers, duties and functions of all employees of the Siksika Nation tribal administration;

(c) to hire the employees of the Siksika Nation tribal administration, as the tribal administration senior officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the Siksika Nation tribal administration;

(e) to oversee and administer the contracts of the Siksika Nation tribal administration;

(f) to prepare, recommend to Council, and maintain and revise as necessary, the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls; and

(i) to perform any other duties of the tribal administration senior officer under this law;

(j) to carry out any other activities specified by Council that are not contrary to the FMA or inconsistent with the tribal administration senior officer's duties specified in this law.

(3) The tribal administration senior officer may assign the performance of any of the tribal administration senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation, and

(b) with the approval of Council, to a contractor or agent of the Siksika Nation or to a senior officer of a related body.

(4) Any assignment of duties or functions under subsection (3) does not relieve the tribal administration senior officer of the responsibility to ensure that these duties or functions are carried out properly.

(5) Reporting to Council and to the board of directors of the related body, the senior officer of each of related body is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of such related body including the following duties:

(a) to develop and recommend to Council and the board of directors of such related body for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of such related body;

(b) to prepare and recommend to Council and the board of directors of such related body for approval, the powers, duties and functions of all employees of such related body;

(c) to hire the employees of such related body, as the such senior officer considers necessary, and to set the terms and conditions of their employment;

(d) in conjunction with the board of directors of such related body, to oversee, supervise and direct the activities of all officers and employees of such related body;

(e) to oversee and administer the contracts of such related body;

(f) to prepare, recommend to Council and the board of directors of such related body for approval, and maintain and revise as necessary, an organization chart in respect of such related body;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks in respect of such related body;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of a senior officer of a related body under this law; and

(j) to carry out any other activities specified by Council or the board of directors of such related body that are not contrary to the FMA or inconsistent with the senior officer's duties specified in this law.

(6) The senior officer of a related body may assign the performance of any of the senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation; and

(b) with the approval of Council and the board of directors of the related body, to a contractor or agent of the Siksika Nation or to a senior officer of another related body.

(7) Any assignment of duties or functions under subsection (6) does not relieve the senior officer of a related body of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18. (1) Council must designate an employee of the Siksika Nation as the chief financial officer of the Siksika Nation, and may set the terms and conditions associated with such position.

(2) The chief financial officer shall act as the senior administrative officer of treasury board, and shall assist treasury board in carrying out its duties in accordance with this law.

(3) The chief financial officer shall be an employee of, or contractor to, the Siksika Nation and his or her hiring and dismissal shall be in accordance with an employment contract, or contract for services, and in compliance with the personnel policies and procedures of the Siksika Nation tribal administration as approved by council from time to time.

(4) Reporting to the tribal administration senior officer, the chief financial officer is responsible for the day-to-day management of the financial administration systems of the Siksika Nation and the agencies of the Siksika Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the Siksika Nation including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Siksika Nation's local revenue account;

(d) to prepare the monthly financial information required in section 68, the quarterly financial statements required in section 69, and the draft annual financial statements required in section 70;

(e) to prepare the financial components of reports to Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, to facilitate the annual audit;

(i) to actively monitor compliance with the FMA, this law and any other applicable Siksika Nation law, applicable standards and any policies, procedures and directions of Council respecting the financial administration of the Siksika Nation, each agency of the Siksika Nation and each related body, other than those matters that are the responsibility of the tax administrator under the FMA, this law or another Siksika Nation law;

(j) to prepare or provide any documentation and financial information required by Council and by treasury board to discharge its responsibilities;

(k) to evaluate the financial administration systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this law; and

(o) to carry out any other activities specified by Council, the tribal administration senior officer or treasury board if they are not contrary to the FMA or inconsistent with the chief financial officer's duties under this law.

(5) In the course of discharging his or her responsibilities under this law, the chief financial officer must, working in conjunction with the tribal administration senior officer and the senior officers of each related body, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(6) With the approval of the tribal administration senior officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19. (1) The tax administrator reports to the chief financial officer in respect of the performance of any of the tax administrator's duties or functions under this law, provided that if the tax administrator is the same individual as the chief financial officer, then the tax administrator shall report to the chairperson of treasury board.

(2) With the approval of the chairperson of treasury board and the chief financial officer, or with the approval of treasury board, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such

assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational structure

20. (1) Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Siksika Nation and its related bodies.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the Siksika Nation and its related bodies;

(b) the organization of the systems described in paragraph (a) including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a);

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including:

(i) the membership on Council, treasury board and all other committees of Council and the Siksika Nation;

(ii) the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body and the other officers of the Siksika Nation and its related bodies; and

(iii) the principal lines of authority and the responsibility between Council, treasury board and other committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the tribal administration senior officer must provide a copy of the organization chart under subsection (1) to a Councillor, a member of treasury board, a member of a committee referred to in subparagraph (2)(d)(i), an officer, an employee or agent of the Siksika Nation or its related bodies and a member of the Siksika Nation.

(4) In the course of discharging his or her responsibilities under this law, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) and each senior officer of a related body must (in respect of such related body), working in conjunction with the chief financial officer, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the Siksika Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Siksika Nation and its related bodies.

(6) Without in any way limiting the generality of subsection (5), Council shall have the right to require that background security clearances, criminal record and credit checks, and other due diligence procedures as may be recommended by treasury board be included as part of the hiring process to ensure that only qualified and competent personnel are retained to carry out the financial administration activities of the Siksika Nation and its related bodies.

(7) Council may at any time elect to appoint, on a permanent or a part-time basis, an internal Siksika auditor to conduct an internal audit of the Siksika Nation as well as its related bodies on any basis determined by Council (including an audit of the standards and performance of the Siksika Nation's financial administration systems and controls, and those of its related bodies).

(8) If Council elects to appoint internal Siksika auditor, such auditor shall have the same powers and the right to access information in the same manner as the auditor of the Siksika Nation.

Division Four – Conduct Expectations

Conduct of Councillors

21. (1) When exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or of a related body, a Councillor must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Siksika Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the rules and procedures applicable to Councillors set forth in Schedule "A" to this law.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than 31 days as soon as practicable after the contravention was determined.

Conduct of officers, employees, contractors, etc

22. (1) This section applies to

(a) an officer, employee, contractor and agent of the Siksika Nation or its related bodies;

(b) each person acting under the delegated authority of Council, the Siksika Nation and each related body; or

(c) a member of treasury board or a member of a committee of Council or the Siksika Nation who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or its related bodies, that person must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards (including standards under the FMA);

(b) comply with all policies, procedures and directions of Council; and

(c) avoid conflicts of interest and comply with the rules and procedures applicable to officers, employees, contractors and agents of the Siksika Nation set forth in Schedule "A" to this law.

(3) Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Siksika Nation and each related body;

(b) the terms of every contract of a contractor of the Siksika Nation and each related body;

(c) the terms of appointment of every member of treasury board;

(d) the terms of appointment of every member of a committee who is not a Councillor; and

(e) the terms of appointment of every agent of the Siksika Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of treasury board or of a committee may be revoked; and

(d) the appointment of an agent or officer may be revoked.

PART THREE – FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

23. The fiscal year of the Siksika Nation is April 1 to March 31 of the following year.

Multi-year financial plan

24. No later than March 31 of each year Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of annual budget

25. (1) The annual budget must encompass all the operations for which the Siksika Nation (including its related bodies) is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.

(2) The revenue category of moneys derived from the Siksika Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Siksika Nation's lands.

Budget and planning process schedule

26. (1) On or before January 31 of each year the chief financial officer must prepare and submit to treasury board for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year treasury board must review

(a) the draft annual budget and recommend an annual budget to Council for approval, and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to Council.

(3) On or before March 31 of each year Council must review and approve the annual budget for the Siksika Nation for the next fiscal year.

(4) On or before June 15 of each year the chief financial officer must prepare and submit to treasury board for review a draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

(5) On or before June 30 of each year, treasury board must review the draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account and recommend an amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year Council must approve the amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

Additional requirements for budget deficits

27. If a draft annual budget in respect of the Siksika Nation (or of any related body) contains a proposed deficit, Council must ensure that

(a) the multi-year financial plan of the Siksika Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Siksika Nation or of any related body.

Amendments to annual budgets

28. (1) The annual budget of the Siksika Nation (or of any related body) must not be changed without the approval of Council.

(2) Subject to subsection 26(6) and section 36, unless there is a substantial change in the forecasted revenues or expenses of the Siksika Nation (or of any related body) or in the expenditure priorities of Council, Council must not approve a change to the annual budget of the Siksika Nation or of any related body.

Local revenue account budget requirements

29. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the FMA and of the First Nations Tax Commission standards.

Policy for Siksika Nation information or involvement

30. (1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the Siksika Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each open Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget;

(c) an amendment to the annual budget.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division Two - Financial Institution Accounts

Financial institution accounts

31. (1) No account may be opened for the receipt and deposit of money of the Siksika Nation or any agency of the Siksika Nation unless the account is

(a) in the name of the Siksika Nation;

(b) opened in a financial institution; and

(c) authorized by treasury board or by the chief financial officer, or pursuant to any other law of the Siksika Nation.

(2) The Siksika Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Siksika Nation has money held in trust;

(d) a land and resources account for money from revenues from the Siksika Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The Siksika Nation may, if approved by treasury board or by Council, establish any other accounts not referred to in subsection (2) as may be required pursuant to any other law of the Siksika Nation (including any law relating to the Siksika Heritage Trust), or as may be necessary and appropriate to manage the Siksika Nation's financial assets.

(4) No account may be opened for the receipt and deposit of money of any related body unless the account is

(a) opened in the name of the related body;

(b) opened in a financial institution; and

(c) authorized by the senior officer of the related body in conjunction with treasury board or the chief financial officer, or pursuant to any other law of the Siksika Nation.

(5) Each related body must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraph (b); and

(b) a trust account if the related body has money held in trust.

(6) A related body may establish any other accounts not referred to in subsection (5) as may be required pursuant to any other law of the Siksika Nation, or as may be approved by treasury board or the chief financial officer as being necessary and appropriate to manage the financial assets of the related body.

Accounts management

32. (1) The chief financial officer must ensure the safekeeping of all money received by the Siksika Nation and any agency of the Siksika Nation.

(2) The chief financial officer

(a) must deposit all money received by the Siksika Nation as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law or another Siksika Nation law.

(3) The senior officer of each related body must ensure the safekeeping of all money received by the related body.

(4) The senior officer of each related body

(a) must deposit all money received by the related body as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law, another Siksika Nation law, an agreement approved by Council, or by treasury board.

Division Three – Expenditures

Prohibited expenditures

33. (1) Money or financial assets in a trust account must not be used for a purpose other than the purposes permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than the purposes permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

34. The Siksika Nation (including any related body) must not enter into an agreement or undertaking that requires the Siksika Nation to expend money that is not authorized by, or that contravenes, this law or another Siksika Nation law.

No expenditure without appropriation

35. (1) Subject to subsection 36(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation or pursuant to another Siksika Nation law.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency expenditures

36. (1) The tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another Siksika Nation law.

(2) Council must establish policies or procedures or give directions regarding the authorization of expenditures for emergency purposes under subsection (1) and the establishment of a process by which the members of the Siksika Nation are to be informed about or involved in emergency expenditures.

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

37. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Siksika Nation in relation to an appropriation must not exceed the amount specified in the budget for the Siksika Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after fiscal year end

38. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for payment

39. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this law or another Siksika Nation law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The tribal administration senior officer or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the tribal administration senior officer or chief financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for, payment from the appropriation.

(12) Council may from time to time establish policies and procedures governing a tendering process as well as a procurement process to be followed by the Siksika Nation, which policies and procedures shall be recommended by treasury board and approved by Council. Pending the establishment of such policies and procedures the following shall apply:

(a) any requisition (including any purchase order respecting the procurement of goods or services) over fifteen thousand dollars ($15,000), or such greater amount as may from time to time be approved by Council, shall require authorization by the chief financial officer in addition to the signature of the relevant senior manager of the Siksika Nation tribal administration agency proposing the purchase;

(b) all purchase orders or contracts valued at over fifty thousand dollars ($50,000) shall be tendered;

(c) if the purchase order or contract is valued at more than fifty thousand dollars ($50,000) but less than five hundred thousand dollars ($500,000), the tender may be by invitation;

(d) if the purchase order or contract is valued at more than five hundred thousand dollars ($500,000) the tender must be public;

(e) in emergency situations telephone or facsimile bids up to fifty thousand dollars ($50,000) may be accepted, provided that a written confirmation follows from the bidder and a record of all telephone bids is kept;

(f) invitations to tender and public tenders shall include:

(i) the time and date of closing;

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(ii) sufficient details from which comparable bids can be made;

(iii) the time, date, and place tenders are to be opened; and

(iv) amount of security deposit if required;

(g) except in emergency situations, the tendering period is not to be less than five (5) working days;

(h) all tenders are to be returned sealed and addressed to the Siksika Nation, clearly marked "*Tendered for.....*" and the time and date of receipt is to be recorded on the unopened envelope of tender when received;

(i) all tenders received shall be opened in public and in the presence of the senior manager, senior officer, or other person responsible for the tender process;

(j) the name of the tender, project, date of bid and amount shown must be recorded;

(k) the lowest tender received shall normally be accepted unless the person or body authorized to accept the tender deems it in the best interests of the Siksika Nation to accept a higher tender because the higher tender:

(i) provides a better quality product or better service,

(ii) provides economic benefits to the Siksika Nation or its members, or

(iii) provides a joint venture or other economic development opportunity for the Siksika Nation,

and acceptance of such higher tender has been approved by treasury board, or by Council pursuant to a resolution;

(l) where other than the lowest tender is accepted, the reasons for such acceptance are to be recorded in writing, signed and dated by the person or body authorized to make the decision;

(m) subject to this law, tenders shall comply with the tendering and procurement policies and procedures approved by treasury board or by Council to govern such activity; and

(n) upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and provided to the chief financial officer, and disbursements or payment on any contract shall be made without supporting documentation, including such documentation as may be required pursuant to the policies of treasury board or of Council.

Form of payment

40. Payments by the Siksika Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 39(8) to (10).

Division Four – General Matters

Advances

41. (1) The tribal administration senior officer (in respect of the Siksika Nation tribal administration), the senior officer of a related body (in respect of such related body), or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

42. If the Siksika Nation or a related body, as the case may be, withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit money

43. (1) Money received by the Siksika Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Money received by a related body as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(3) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsections (1) and (2).

Interest

44. (1) All interest earned on the accounts described in section 31, other than a trust account, local revenue account, or tangible capital asset reserve account, must be deposited in the general account referred to in section 31.

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) The Siksika Nation may charge interest at a rate set from time to time by Council on any debts or payments owed to the Siksika Nation or any related body that are overdue subject to applicable law, including the *Interest Act* (Canada).

Refunds

45. (1) Money received by the Siksika Nation or any related body that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write off of debts

46. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be written off:

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Extinguishment of debts

47. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be forgiven only

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Year end surplus

48. (1) Subject to subsections (2), (3) and (4) and subject to the terms of any funding or other agreement to which the Siksika Nation is a party, an operating surplus of the Siksika Nation at the end of the fiscal year must be paid into the general account described in section 31.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

(4) If an agency of the Siksika Nation has an operating surplus in respect of a given fiscal year the agency may, by means of a written submission delivered to treasury board not later than fifteen (15) days following the expiration of the fiscal year in question, request that all or a portion of such operating surplus be retained for the completion of previously budgeted programs that are not completed, or for the completion of programs that were specifically budgeted in respect of more than one fiscal year.

(5) Unless treasury board has indicated, in writing, that all or any portion of the operating surplus referred to in subsection (4) may be retained, such surplus at the end of the fiscal year must be paid into the general account described in section 31.

Division Five – Borrowing

Limitations on borrowing

49. (1) Except as specifically authorized in this law or in a local revenue law, none of the Siksika Nation, an agency of the Siksika Nation, or any related body are permitted to borrow money or grant security.

(2) Subject to this law, if the Siksika Nation, an agency of the Siksika Nation, or any related body is authorized in this law to borrow money or grant security, Council may authorize the chief financial officer to borrow money or grant security

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Borrowing for ordinary operations

50. (1) The Siksika Nation or, with the approval of treasury board a related body, may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this law.

(2) The Siksika Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security

to the financial institution in a form, amount and on terms and conditions that Council approves.

(3) The Siksika Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Siksika Nation.

(4) A related body may with the approval of treasury board enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the related body.

Financial agreements

51. (1) The Siksika Nation may enter into the following agreements in the name of the Siksika Nation:

(a) for the purpose of efficient management of the Siksika Nation's financial assets, agreements with financial institutions and related services agreements;

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Siksika Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Siksika Nation.

Borrowing for authorized expenditures

52. (1) If the general account described in section 31 is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer or treasury board recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Siksika Nation may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing member requirements

53. (1) This section only applies if the Siksika Nation is a "borrowing member" as defined under the FMA.

(2) The Siksika Nation must not obtain long term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The Siksika Nation may only obtain long term financing from the First Nations Finance Authority as permitted under its local revenue law and the FMA.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the FMA.

(5) Money borrowed by the Siksika Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the FMA.

Borrowing for new capital projects

54. (1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 88(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 88(2) is presented for approval.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for repayment of debts

55. Subject to this law and a local revenue law, the Siksika Nation may borrow money that is required for the repayment or refinancing of any debt of the Siksika Nation, other than a debt in relation to money borrowed under subsection 52(1) or a debt owed to the First Nations Finance Authority.

Use of borrowed money

56. (1) Subject to this section and any local revenue law, money borrowed by the Siksika Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Siksika Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 62(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of security documents

57. (1) Subject to subsection (2), security granted by the Siksika Nation must be signed by a Councillor designated by Council and by the chief financial officer.

(2) A security granted by the Siksika Nation in respect of local revenues must be signed by a Councillor designated by Council and by the tax administrator.

Operational controls

58. Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Siksika Nation's operations and those of its related bodies.

Division Six - Risk Management

Limitation on business activity

59. (1) Subject to subsections (2) and (3), the Siksika Nation must not:

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Siksika Nation may carry on a business that:

(a) is ancillary or incidental to the provision of programs or services or other functions of Siksika Nation governance; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the Siksika Nation's lands or lands owned in fee simple by or in trust for the Siksika Nation, or

(ii) any other property of the Siksika Nation.

(3) The Siksika Nation may carry on business activities through a related body for the primary purpose of profit if Council determines that the business activities

(a) do not result in a material liability for the Siksika Nation; or

(b) do not otherwise expose the Siksika Nation's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

(5) No related body of the Siksika Nation shall be established without the approval of Council, which approval shall only be provided following a review and recommendation to Council by treasury board.

(6) Council shall:

(a) ensure that when any related body is hereafter established or created, the articles, by-laws and other constating documents of such related body require the related body to comply with and be bound by all applicable provisions of this law; and

(b) take steps to ensure that the articles, by-laws and other constating documents of any existing related body be amended in order to require the related body to comply with and be bound by all applicable provisions of this law.

Guarantees and indemnities

60. (1) Neither the Siksika Nation nor any related body may give a guarantee unless Council has considered the report of the chief financial officer under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council and for treasury board identifying any risks associated with giving the guarantee and assessing the ability of the Siksika Nation, or the applicable related body, to honor the guarantee should it be required to do so.

(3) Neither the Siksika Nation nor any related body may give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in another agreement to which the Siksika Nation, and the applicable related body, is a party; or

(c) in relation to a security granted by the Siksika Nation, and the applicable related body, that is authorized under this law or another Siksika Nation law.

(4) Subject to a resolution described in section 102, Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Siksika Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Siksika Nation and any related body.

Authority to invest

61. (1) Except as specifically authorized in this law or another Siksika Nation law (including the Siksika Nation Revenue Account By-law and section 62 below), the Siksika Nation must not invest the Siksika Nation's financial assets.

(2) Council may authorize one or both of treasury board or the chief financial officer to invest the Siksika Nation's financial assets

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions recommended by treasury board and approved by Council.

Approved investments

62. (1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the Siksika Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees;

(f) any other investments or class of investments prescribed by an investment policy adopted by Council; or

(g) any other investments or class of investments prescribed by regulation under the FMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Siksika Nation as permitted under the terms of the trust or under the laws of Alberta.

(3) If the Siksika Nation has established an investment account under section 31, the Siksika Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Siksika Nation is a shareholder;

(b) a trust in which the Siksika Nation is a beneficiary,

(c) a limited partnership in which the Siksika Nation is a partner; or

(d) a member investment program described in section 63.

(4) Despite any other provision in this section, the Siksika Nation may only invest the following in investments specified in subsection 82(3) of the FMA and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the Siksika Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted investments in Siksika Nation member activities

63. (1) The Siksika Nation may only make a loan to a member of the Siksika Nation or to an entity in which a member of the Siksika Nation has an interest if the loan is made from a program of the Siksika Nation that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Siksika Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the Siksika Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of any program referred to in this section.

Administration of investments and loans

64. (1) If the Siksika Nation is authorized to make an investment or loan under this law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Siksika Nation is authorized to make a loan under this law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk assessment and management

65. (1) Annually, and more often if necessary, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) identify and assess any significant risks to the Siksika Nation's financial assets, the Siksika Nation's tangible capital assets as defined in Part Four and the operations of the Siksika Nation.

(2) Annually, and more often if necessary, the tribal administration senior officer must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

(3) Annually, and more often if necessary, the senior officer of each related body (in respect of such related body) must identify and assess any significant risks to the related body's financial assets, and its tangible capital assets as defined in Part Four and the operations of the related body.

(4) Annually, and more often if necessary, the senior officer of each related body must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66. (1) On recommendation of treasury board, Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Siksika Nation.

(2) Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division Seven – Financial Reporting

GAAP

67. All accounting practices of the Siksika Nation and its related bodies must comply with GAAP.

Monthly financial information

68. (1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of the Siksika Nation and its related bodies in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the financial information in subsection (1) to Council and treasury board not more than forty-five (45) days following the end of the month for which the information was prepared.

(3) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Quarterly financial statements

69. (1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for the Siksika Nation and its related bodies for that quarter in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to Council and treasury board not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by treasury board and recommended to Council for approval; and

(b) reviewed and approved by Council.

(4) If the Siksika Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the Siksika Nation separately from other money of the Siksika Nation; and

(b) provide the First Nations Finance Authority or the First Nations Financial Management Board, on its request, with information respecting the other revenues account.

(5) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Annual financial statements

70. (1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the Siksika Nation and it related bodies for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by Council on the recommendation of treasury board.

(3) The annual financial statements must include the following information:

(a) the financial information of the Siksika Nation, its agencies and all of its related bodies for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the First Nations Financial Management Board standards respecting financial reporting of the local revenue account); and

(c) the revenue categories for the Siksika Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honor guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 9;

(c) a report setting out all debts or obligations forgiven by the Siksika Nation and its related bodies;

(d) a report setting out the information required in paragraph 63(3)(c);

(e) if the Siksika Nation has a land code in force, a report setting out moneys of the Siksika Nation derived from Siksika Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from any Siksika Nation's lands; and

(f) any other report required under the FMA or an agreement.

(5) The chief financial officer, together with the senior managers of each agency of the Siksika Nation, and the senior officers of each related body, shall have the financial records for their respective area for the preceding fiscal year completed and available for inspection by the auditor by not later than April 30 of each year.

(6) The chief financial officer must provide draft annual financial statements to treasury board for review within fifty (50) days following the end of the fiscal year for which they were prepared.

(7) Treasury board must present draft annual financial statements to Council for review within seventy (70) days following the end of the fiscal year for which they were prepared.

(8) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Audit requirements

71. (1) The annual financial statements of the Siksika Nation and all of its related bodies must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with First Nations Financial Management Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 70(4).

Appointment of auditor

72. (1) The Siksika Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by treasury board and which is signed by the chief financial officer and the chairperson of treasury board. Such engagement letter must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the FMA and First Nations Financial Management Board standards.

(3) To be eligible for appointment as the auditor of the Siksika Nation or any of its related bodies, an auditor must

(a) be a member in good standing of the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Alberta;

(b) be licensed or otherwise authorized to practice public accounting in Alberta; and

(c) be independent of the Siksika Nation, its related bodies, Councillors and officers and members.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Siksika Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

(5) The auditor shall also act as the auditor for each agency of the Siksika Nation and for each related body of the Siksika Nation, unless a different auditor is appointed, on an annual basis, by such related body with the prior approval of Council.

Auditor's authority

73. (1) To conduct an audit of the annual financial statements of the Siksika Nation and each related body, the auditor must be given access to

(a) all records of the Siksika Nation and its related bodies for examination or inspection and given copies of these records on request, including all books, records, accounts, vouchers, resolutions of Council, policies, laws, by-laws, codes, treasury board minutes and resolutions, copies of agreements, contracts and other documents; and

(b) any Councillor, officer, employee, contractor or agent of the Siksika Nation and its related bodies to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Siksika Nation and its related bodies as necessary for the performance of the auditor's duties.

(3) The auditor must be given not less than ten (10) business days' prior written notice of

(a) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered;

(b) every treasury board meeting; and

(c) every meeting of the members of the Siksika Nation where the financial administration of the Siksika Nation or its related bodies will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Siksika Nation or any of its related bodies.

(5) The auditor may call a meeting of treasury board to discuss any subject that concerns the auditor as auditor of the Siksika Nation or its related bodies.

(6) The auditor may be excluded from all or any part of a meeting of treasury board or Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of audited annual financial statements

74. (1) The audited annual financial statements must be provided to treasury board for its review and consideration not more than one hundred (100) days after the fiscal year end for which the statements were prepared.

(2) The auditor and treasury board shall present the audited annual financial statements to Council.

(3) Council must review and approve the audited annual financial statements not more than one hundred twenty (120) days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

75. (1) Before the annual financial statements may be published or distributed, they must

(a) be approved by Council;

(b) be signed by

(i) the Chief of the Siksika Nation or the Council chairperson,

(ii) the chairperson of treasury board, and

(iii) the chief financial officer, and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Siksika Nation at the Tribal Administration building of the Siksika Nation in Siksika, Alberta during normal business hours.

(3) The chief financial officer shall retain a copy of the signed audited financial statements.

(4) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the FMA at the Tribal Administration building of the Siksika Nation during normal business hours.

Annual Report

76. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of the Siksika Nation and its related bodies for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Siksika Nation and its related bodies;

(b) a progress report on any established financial objectives and performance measures of the Siksika Nation and its related bodies; and

(c) the audited annual financial statements of the Siksika Nation and its related bodies for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be provided to the auditor at least twenty (20) days prior to its final printing and release by Council so that the auditor can ensure that there are no errors or omissions in relation to the audited financial statements and the other financial information (including any special purpose reports) contained therein;

(b) be provided to a member of the Siksika Nation as soon as practicable after a request in writing is made by such member; and

(c) be provided to

(i) the First Nations Financial Management Board as soon as practicable after the report's publication, if the Siksika Nation has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA; and

(ii) the First Nations Finance Authority as soon as practicable after the report's publication, if the Siksika Nation is a borrowing member.

(4) Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Siksika Nation members who have requested but have not been provided with the annual report of the Siksika Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the tribal administration senior officer to report quarterly to treasury board on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division Eight – Information and Information Technology

Ownership of records

77. (1) All records that are produced by or on behalf of the Siksika Nation or its related bodies or kept, used or received by any person on behalf of the Siksika Nation or its related bodies are the property of the Siksika Nation.

(2) Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Siksika Nation.

Operations manual

78. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must prepare and maintain a current operations manual respecting every element of the Siksika Nation's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of treasury board and all other Council committees and officers and employees of the Siksika Nation and its related bodies.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Siksika Nation or its related bodies, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

79. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must ensure that all records of the Siksika Nation and such related body, as applicable, are prepared, maintained, stored and kept secure, including as required under this law or any other applicable law.

(2) No Siksika Nation's records or related body records may be destroyed or disposed of except as permitted by and in accordance with the policies, procedures and directions of Council.

(3) All financial records of the Siksika Nation must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Siksika Nation's records or related body records.

Account records

80. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of information

81. (1) No person may be given access to Siksika Nation's records or related body records containing confidential information except as permitted in accordance with the policies, procedures and directions adopted by Council.

(2) All persons who have access to Siksika Nation's records or related body records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information technology

82. Council must establish policies or procedures or give directions respecting information technology used by the Siksika Nation in its operations and those of its related bodies to ensure the integrity of the Siksika Nation's financial administration system and its data base, and those of its related bodies.

PART FOUR – CAPITAL PROJECTS

Definitions

83. In this Part:

"capital project" means the construction, rehabilitation or replacement of the Siksika Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Siksika Nation or any of its related bodies are investors;

"Siksika Nation's tangible capital assets" mean all non-financial assets of the Siksika Nation and its related bodies having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;

(b) have useful economic lives extending beyond an accounting period;

(c) are to be used on a continuing basis; and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the Siksika Nation's tangible capital assets as described in section 87;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the Siksika Nation's tangible capital assets.

Council general duties

84. Council must take reasonable steps to ensure that

(a) the Siksika Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Siksika Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in Alberta.

Tangible capital assets reserve fund

85. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on capital projects

86. At each treasury board meeting, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed;

(c) steps taken to ensure compliance with section 89 for every capital project.

Life-cycle management program

87. (1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must establish and keep current a register of all the Siksika Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by Council or by treasury board.

(2) On or before November 30 of each year, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must arrange for the inspection and review of the state of each of the Siksika Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Siksika Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Siksika Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Siksika Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project;

(d) the proposed budget for replacement of the Siksika Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Treasury Board

88. (1) On or before January 15 of each year, treasury board must review the information, schedules and budget prepared under section 87 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, treasury board must review any plans for new construction of Siksika Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital projects – contracts and tenders

89. (1) Council must establish policies or procedures or give directions respecting the management of capital projects including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

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(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Siksika Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital project consultants

90. The services of a professional engineer or other consultant may be retained to assist any of the tribal administration senior officer, the senior officers of related bodies, the chief financial officer, treasury board or Council to carry out their obligations under this Part.

Policy for information or involvement of members

91. Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Siksika Nation respecting capital projects; or

(b) the involvement of members of the Siksika Nation in consideration of capital projects.

PART FIVE – BORROWING MEMBER REQUIREMENTS

Application

92. This Part applies to the Siksika Nation and its related bodies if the Siksika Nation is a borrowing member as defined in the FMA.

Compliance with standards

93. (1) For as long as the Siksika Nation is a borrowing member or has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA, the Siksika Nation and its related bodies must comply with all the applicable First Nations Financial Management Board standards.

(2) If Council becomes aware that the Siksika Nation or any of its related bodies is not complying with a First Nations Financial Management Board standard referred to in subsection (1), Council must as soon as practicable take the any required actions to bring the Siksika Nation into compliance with the First Nations Financial Management Board standard.

PART SIX – LAND MANAGEMENT

Application

94. This Part only applies to the Siksika Nation and it related bodies from and after the date (if any) that the *First Nations Land Management Act* is adopted by and has application to the

Siksika Nation, and if the Siksika Nation has a land code under the *First Nations Land Management Act.*

Obligations

95. (1) The Siksika Nation and its related bodies must comply with the *First Nations Land Management Act* and any land code made by the Siksika Nation as required or permitted under that Act.

(2) The council must establish and implement a policy that provides a method consistent with the requirements of the Siksika Nation's land code for being accountable to members of the Siksika Nation for the management of Siksika Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART SEVEN – OIL AND GAS AND MONEYS MANAGEMENT

Application

96. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that *First Nations Oil and Gas and Moneys Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a financial administration code under the *First Nations Oil and Gas and Moneys Management Act.*

Obligations

97. The Siksika Nation and its related bodies must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial administration code made by the Siksika Nation as required or permitted under that Act.

PART EIGHT - MISCELLANEOUS

Reports of breaches and financial irregularities, etc.

98. (1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Siksika Nation or any related body is not authorized by or under this law or another Siksika Nation law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Siksika Nation or any related body;

(c) a provision of this law has been contravened; or

(d) a person has failed to comply with Schedule "A" to this law,

the person may disclose the circumstances to the chief financial officer or to the chairperson of treasury board.

(2) If the Chief or any Councillor becomes aware of any circumstances described under subsection (1), the Chief or Councillor must report them to the chief financial officer and to the chairperson of treasury board.

(3) If an officer, employee, contractor or agent of the Siksika Nation or a related body becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief financial officer or to the chairperson of treasury board.

Inquiry into report

99. (1) If a report is made to the chief financial officer or to the chairperson of treasury board under section 98, the chief financial officer or the chairperson of treasury board, as the case may be, must inquire into the circumstances reported and report the findings to the treasury board as soon as practicable.

(2) Treasury board may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to Council respecting any circumstances reported to treasury board under this section including treasury board's recommendations, if any.

Protection of parties

100. (1) All reasonable steps must be taken by the chairperson of treasury board, the chief financial officer, the members of treasury board and by Council to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the Siksika Nation or a related body or by a Councillor, officer, employee, contractor or agent of the Siksika Nation or a related body as a result of making that report.

(3) The treasury board, the chief financial officer and the chairperson of treasury board must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to Council.

(4) Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for improper use of money

101. (1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the Siksika Nation's local revenue law is personally liable to the Siksika Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Siksika Nation or of a related body and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Siksika Nation under subsection (1) may be recovered for the Siksika Nation by the Siksika Nation, a member of the Siksika Nation or a person who holds a security under a borrowing made by the Siksika Nation.

(4) It is a good defence to any action brought against an officer or employee of the Siksika Nation for unauthorized expenditure, investment or use of Siksika Nation financial assets if it is proved that the officer or employee gave a written and signed warning to Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

102. (1) In this section:

"indemnification" means the payment of amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions; or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Siksika Nation official" means a current or former Councillor, officer or employee of the Siksika Nation or a director, officer or employee of a related body.

(2) Subject to subsection (3), Council may by resolution provide for the indemnification of a named Siksika Nation official, a category of Siksika Nation official or all Siksika Nation officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Siksika Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

103. (1) By not later than September 30, 2014 and thereafter on a regular, periodic basis established by a policy of Council, treasury board must conduct a review of this law

(a) to determine if it facilitates effective and sound financial administration of the Siksika Nation and its related bodies; and

(b) to identify any amendments to this law that may better serve this objective.

(2) Council must establish policies or procedures or give directions for

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(a) the provision of information to members of the Siksika Nation respecting any proposed amendment of this law; or

(b) the involvement of members of the Siksika Nation in consideration of an amendment to this law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this law is presented for approval.

(4) Members of the Siksika Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of law to First Nations Finance Authority

104. If the Siksika Nation intends to apply to become a borrowing member, Council must provide a copy of this law to the First Nations Finance Authority as soon as practicable after the First Nations Financial Management Board approves the law.

Coming into force

105. This law shall come into force on the day after the date it has been approved by the First Nations Financial Management Board under section 9 of the FMA.

106. The *Financial Administration Law, 2010* shall be repealed in its entirety and replaced by this law as of the day this law comes into force.

SCHEDULE A – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

INTERPRETATION

Interpretation

1. (1) In this Schedule, "this law" means the Siksika Nation Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this law.

(3) Sections 2 and 4 of this law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this law, the provision of this law applies and prevails.

Definition of conflict of interest

2. (1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" mean the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Siksika Nation; or

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(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART ONE – COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the Siksika Nation and, where applicable, to all members of a committee of Council and of treasury board.

General obligations

4. (1) Councillors must avoid circumstances that could result in Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of interests

5. (1) In paragraph (2)(b) "real property" includes an interest in the Siksika Nation's reserve lands held under

(a) a certificate of possession under the *Indian Act*; or

(b) the Siksika Nation's traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the chief financial officer:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e)

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to Council;

(b) as soon as practical after a material change in the information previously disclosed; or

(c) on April 15 of each year that the Councillor holds office.

(4) The chief financial officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the Siksika Nation or any person engaged in any aspect of the financial administration of the Siksika Nation, the chief financial officer must permit that member or person to view the register referred to in subsection (4).

Gifts and benefits

6. (1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

(3) Where a gift with a value greater than two hundred fifty dollars ($250.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the chief financial officer under section 5 and the gift must be treated as the property of the Siksika Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Siksika Nation.

Confidential information

7. (1) Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for addressing conflict of interest

8. (1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for undisclosed conflict of interest

9. (1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before Council considers the matter referred to in subsection (1).

(3) The minutes of Council meeting must record any determination made by Council under subsection (2).

(4) If Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of treasury board members

10. (1) This section applies to all members of treasury board and each member of a treasury board committee or committee of Council, as applicable.

(2) Sections 4 and 6 to 9 apply to each member of treasury board and each member of a treasury board committee or committee of Council, as applicable, and all references in those sections to

(a) a Councillor are considered to be references to a member of treasury board and each member of a treasury board committee or committee of council, as applicable; and

(b) a Council meeting are considered to be references to a meeting of treasury board, a treasury board committee or committee of Council, as applicable.

PART TWO – OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Siksika Nation and of each related body.

General obligations

12. (1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Siksika Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief financial officer must ensure that every officer and employee of the Siksika Nation is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

(5) The senior officer of each related body must ensure that every officer and employee of that related body is informed of their obligations under this Part and must take steps to ensure that such officers and employees comply with these obligations.

Disclosure of conflict of interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief financial officer or the chairperson of treasury board, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

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Gifts or benefits

14. (1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

Outside employment and business interests

15. (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential information

16. (1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates

Siksika Nation property and services

17. (1) Officers and employees must not use any personal property or services of the Siksika Nation or any related body for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of Council.

(2) Officer and employees must not acquire any personal property of the Siksika Nation or any related body unless it is done in accordance with policies or directions of Council.

PART THREE – CONTRACTORS AND AGENTS

Application

18. (1) This Part applies to all contractors and agents of the Siksika Nation and each related body, other than a person who has an employment contract with the Siksika Nation or a related body.

(2) In this Part, a reference to a contractor or an agent includes a reference to each employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract or agency agreement with the Siksika Nation or a related body.

Contractor or agent acting as officer or employee

19. If a contractor or agent is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor or agent must comply with Part Two of this Schedule as if the contractor or agent were an officer or employee of the Siksika Nation.

General obligations

20. (1) A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with the Siksika Nation and each related body; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of the Siksika Nation or a related body.

(2) A contractor or agent must not attempt to obtain preferential treatment from the Siksika Nation or a related body by offering gifts or benefits that a Councillor, Committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract with the Siksika Nation or a related body is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential information

21. (1) A contractor or agent must keep confidential all information that the contractor or agent receives in the course of performing his or her duties or functions unless the information is generally available to members of the public.

(2) A contractor or agent must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor or agent.

(3) A contractor or agent must not make use of any information received in the course of performing its duties or functions to benefit the contractor's or the agent's interests or those of their respective relatives, friends or associates.

Business opportunities

22. A contractor or agent must not take advantage of a business or investment opportunity being considered by the Siksika Nation or a related body and which the contractor or agent becomes aware of while performing services for the Siksika Nation or a related body unless the Siksika Nation and its related bodies have determined not to pursue the opportunity.

Siksika Nation property and services

23. If a contractor or agent has been provided the use of any property or services of the Siksika Nation or a related body in order to perform services for the Siksika Nation or a related body, the contractor or agent must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

Tsuut'ina Nation Annual Expenditure Law, 2017

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

A Document to Ratify the Tsuut'ina Nation Annual Expenditure Law, 2017 Within the Tsuut'ina First Nation Lands, Alberta, Canada

Enacted on September 19, 2017 in Tsuut'ina Nation
Coming Into Force: September 21, 2017

TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2017

Preamble

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Tsuut'ina Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the Tsuut'ina Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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Chief and Council Signatory Page 6

Schedule 7

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TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2017

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

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

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;
"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

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TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2017

Chief and Council Signatory Page

THIS LAW IS HEREBY DULY ENACTED by Chief and Council on the 19th day of September, 2017, at the Tsuut'ina Nation, in the Province of Alberta.

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

Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

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SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$788,884.63
b. Payments received in lieu of taxes	$ 0
c. Property Transfer Tax Revenues	$ 0
d. Service tax revenues	$ 0
TOTAL REVENUES	**$788,884.63**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	$88,254.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	$0
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	$458,051.00
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	$0
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	

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TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2017

d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	$213,695
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	$ 0
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	$9,933.69
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$ 0
9. Contingency Amounts	$18,950.94
TOTAL EXPENDITURES	$788,884.63

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. McNally Land Services Ltd. $9,933.69

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

Tsuut'ina Nation Annual Rates Law, 2017

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

A Document to Ratify the Tsuut'ina Nation Annual Rates Law, 2017
Within the Tsuut'ina First Nation Lands, Alberta, Canada

Enacted on September 19, 2017 in Tsuut'ina Nation
Coming Into Force: September 21, 2017

Preamble

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Tsuut'ina Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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Chief and Council Signatory Page 5

Schedule 6

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NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

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THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of September, 2017, at the Tsuut'ina Nation, in the Province of Alberta.

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

Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

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Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

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SCHEDULE

2017 TAX RATES

PROPERTY CLASS	RATE PER $100 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	3.8140
Class 3 - Farmland	
Class 4 - Machinery and Equipment	3.8140

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British Columbia

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation
Annual Expenditure Replacement Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION

ANNUAL EXPENDITURE REPLACEMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation enacted the *Akisqnuk First Nation Annual Expenditure Law,* 2017, on February 24, 2017, which law was approved by the First Nations Tax Commission on March 22, 2017, and wishes to repeal that law and enact this replacement law, in order to establish an updated annual budget for the expenditure of revenues raised in the current taxation year, and to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Akisqnuk First Nation Annual Expenditure Replacement Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2016*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The IBE Water System Replacement Service Tax Debt Repayment Reserve Fund is hereby established for the purposes of ensuring all service tax revenues are segregated from other local revenues and are used to service the debt to the First Nations Finance Authority for the duration of that borrowing.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. The *Akisqnuk First Nation Annual Expenditure Law, 2017*, is hereby repealed in its entirety.

15. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Donald Sam

Councillor Rosemary Phillips

Councillor Jason Nicholas

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 341,976
b. Service tax revenues	$ 127,008
2. Proceeds from borrowing	
a. FNFA Long-term borrowing (IBE Water Replacement)	$2,000,000
3. Moneys from Reserve Funds	
a. Recreation Centre Reserve Fund	$ 595,980
TOTAL REVENUES	**$3,064,964**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 50,000
b. General Administrative	$ 25,000
c. Other General Government	$ 10,000
2. Protection Services	
a. Comprehensive Service Agreement (RDEK)	$ 72,500
b. Firefighting	$ 500
3. Transportation	
a. Roads and Streets	$ 25,000
b. Snow and Ice Removal	$ 15,000
4. Recreation and Cultural Services	
a. Recreation building design and development	$595,980
b. Culture	$ 9,000
c. Heritage Protection	$ 9,000
5. Community Development	
b. Planning and Zoning	$ 7,000
c. Community Planning	$ 10,000
g. Land Rehabilitation and Beautification	$ 10,000
6. Environment Health Services	
a. Water Purification and Supply	$ 60,000
b. Garbage Waste Collection and Disposal	$ 5,000
7. Fiscal Services	
a. Interim Financing Payments to the First Nations Finance Authority	$ 125,856
8. Other Services	
a. Health	$ 15,000
e. Other Service – IBE Water Replacement	$ 2,000,000
9. Grants:	
a. Home owner grant equivalents:	$ 13,500
10. Contingency Amounts	$ 5,476
11. Transfers into Reserve Funds	
a. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund	$ 1,152
b. Recreation Centre Reserve Fund	$ 0
c. Capital Reserve Fund	$ 0
TOTAL EXPENDITURES	**$3,064,964**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Regional District of East Kootenay for: Fire and other protection, waste disposal, hospital and other	$72,500

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund	
Beginning balance as of April 1, 2017 :	$ 0
Transfers in	
a. from local revenue account:	$ 1,152
Interest earned in current year:	$ 21
Ending balance as of March 31, 2018:	$ 1,173
2. Recreation Centre Reserve Fund	
Beginning balance as of April 1, 2017 :	$595,980
Transfers out	
a. to local revenue account:	$595,980
Ending balance as of March 31, 2018:	$ 0
3. Capital Reserve Fund	
Beginning balance as of April 1, 2017 :	$395,008
Interest earned in current year:	$ 7,100
Ending balance as of March 31, 2018:	$ 402,108

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Annual Expenditure Law, 2017

Dated at Calgary, Alberta this 22nd day of March, 2017.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Akisqnuk First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2016*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The IBE Water System Replacement Service Tax Debt Repayment Reserve Fund is hereby established for the purposes of ensuring all service tax revenues are segregated from other local revenues and are used to service the debt to the First Nations Finance Authority for the duration of that borrowing.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of February, 2017, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Donald Sam

Councillor Rosemary Phillips

Councillor Jason Nicholas

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 349,310.76
b. Service tax revenues	$ 127,008.00
2. Proceeds from borrowing	
a. FNFA Long-term borrowing (IBE Water Replacement)	$2,000,000.00
TOTAL REVENUES	**$2,476,318.76**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 55,000
b. General Administrative	$ 80,000
c. Other General Government	$ 10,000
2. Protection Services	
a. Comprehensive Service Agreement (RDEK)	$ 70,445
b. Firefighting	$ 500
3. Transportation	
a. Roads and Streets	$ 15,000
b. Snow and Ice Removal	$ 18,000
4. Recreation and Cultural Services	
b. Culture	$ 8,000
c. Heritage Protection	$ 8,000
5. Community Development	
b. Planning and Zoning	$ 6,000
c. Community Planning	$ 10,000
g. Land Rehabilitation and Beautification	$ 10,000
6. Environment Health Services	
a. Water Purification and Supply	$ 15,000
b. Garbage Waste Collection and Disposal	$ 5,000
7. Fiscal Services	
a. Interim Financing Payments to the First Nations Finance Authority	$ 125,856
8. Other Services	
a. Health	$ 15,000
e. Other Service – IBE Water Replacement	$ 2,000,000
9. Grants:	
a. Home owner grant equivalents:	$ 13,500
10. Contingency Amounts	$ 9,865.76
11. Transfers into Reserve Funds	
a. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund	$ 1,152
b. Recreation Centre Reserve Fund	$ 0
c. Capital Reserve Fund	$ 0
TOTAL EXPENDITURES	**$2,476,318.76**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Regional District of East Kootenay for: $70,445
Fire and other protection, waste disposal, hospital and other

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund	
Beginning balance as of April 1, 2017 :	$ 0
Transfers in	
a. from local revenue account:	$ 1,152
Interest earned in current year:	$ 21
Ending balance as of March 31, 2018:	$ 1,173
2. Recreation Centre Reserve Fund	
Beginning balance as of April 1, 2017 :	$595,980
Interest earned in current year:	$ 10,700
Ending balance as of March 31, 2018:	$ 606,680
3. Capital Reserve Fund	
Beginning balance as of April 1, 2017 :	$395,008
Interest earned in current year:	$ 7,100
Ending balance as of March 31, 2018:	$ 402,108

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Akisqnuk First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2016*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Windermere, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Donald Sam

Councillor Rosemary Phillips

Councillor Jason Nicholas

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	5.662928
2 Utilities	28.441811
6 Business and Other	21.994687

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

ʔAkisq̓nuk First Nation
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔAKISQ̓NUK FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of the ʔAkisq̓nuk First Nation enacted the *ʔAkisq̓nuk First Nation Property Assessment Law, 2016*, which came into force on November 16, 2016; and

B. The Council of the ʔAkisq̓nuk First Nation deems it to be in the best interests of the ʔAkisq̓nuk First Nation to amend that law,

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

1. This Law may be cited as the *ʔAkisq̓nuk First Nation Property Assessment Amendment Law, 2017.*

2. Subsection 21(2) of the *ʔAkisq̓nuk First Nation Property Assessment Law, 2016*, is hereby amended by deleting it in its entirety and replacing it with the following:

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) for the chair (or acting chair), the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) for a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) for any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

calculated in accordance with subsection (3).

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 13th day of April, 2017, at Windermere, in the province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Jason Nicholas

Councillor Rosemary Phillips

Councillor Donald Sam

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Akisq'nuk First Nation in the Province of British Columbia,

Akisq'nuk First Nation
Property Assessment Amendment Law, 2012

Dated at Kamloops, British Columbia this 9th day of February, 2012.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQ'NUK FIRST NATION

PROPERTY ASSESSMENT AMENDMENT LAW, 2012

WHEREAS:

A. The Chief and Council of the Akisq'nuk First Nation wish to amend the *Akisq'nuk First Nation Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the Akisq'nuk First Nation will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law.

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

1. This Law may be cited as the *Akisq'nuk First Nation Property Assessment Amendment Law, 2012*.

2. Subsection 22.(1) of the *Akisq'nuk First Nation Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

"22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board."

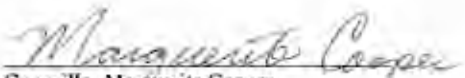
3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of January, 2012, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Beatrice Stevens



Councillor Marguerite Cooper

Councillor Allan Nicholas

Councillor Samantha Sam

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Long-term Capital Borrowing Law, 2017

Dated at Calgary, Alberta this 22nd day of March, 2017.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

ʔAKISQ̓NUK FIRST NATION
INDIAN BEACH ESTATES WATER SYSTEM REPLACEMENT
LONG-TERM CAPITAL BORROWING LAW, 2017

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the borrowing of money from the Authority;

B. The ʔAkisq̓nuk First Nation is a borrowing member of the Authority and has entered into a borrowing agreement with the Authority;

C. The Authority has as one of its purposes the securing for its borrowing members, through the use of property tax revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

D. The Council of the ʔAkisq̓nuk First Nation has determined that it is in the interests of the First Nation and those residing on the reserve to undertake the capital infrastructure project;

E. The estimated cost of undertaking the proposed capital infrastructure project is two million dollars ($2,000,000);

F. The Council of the ʔAkisq̓nuk First Nation deems it necessary to borrow the sum of two million dollars ($2,000,000) from the Authority to finance all of the costs of undertaking the capital infrastructure project;

G. The amount of the ʔAkisq̓nuk First Nation's existing obligations authorized as of the date of this Law is zero dollars ($0), and the estimated additional obligations authorized under this Law are one hundred and twenty-five thousand, eight hundred and fifty-six dollars ($125,856), as certified by Kristi Kowalski, Senior Financial Officer for the First Nation, a copy of which certification is attached as Schedule "A" to this Law;

H. The ʔAkisq̓nuk First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board in accordance with subsection 9(2) of the Act and as required by section 4 of the Act;

I. The ʔAkisq̓nuk First Nation has sufficient unutilized borrowing capacity to undertake the borrowing authorized under this Law; and

J. The ʔAkisq̓nuk First Nation has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule "B" to this Law.

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

1. This Law may be cited as the *ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Long-term Capital Borrowing Law, 2017*.

2. In this Law:

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

"Authority" means the First Nations Finance Authority established under the Act;

"capital infrastructure project" means the project generally described as replacement of the Indian Beach Estates water distribution system, as set out in the plans on file at the First Nation's offices;

"certificate" means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

"completion", in respect of a capital infrastructure project, means substantial completion as evidenced by a certificate from a registered professional certifying that the capital infrastructure project is substantially completed;

"First Nation" means the ʔAkisq̓nuk First Nation;

"interim long-term financing" means financing provided by the Authority to the First Nation in anticipation of the

inclusion and replacement of such financing by long-term financing in an issue of debt securities by the Authority;

"Law" means this borrowing law;

"promissory note" means a contractual promise to pay made by the First Nation to the Authority that sets out a schedule of repayment of principal and interest;

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

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

"security issuing council resolution" means a Council resolution that includes the information required in section 5 and is in the form required by the Authority; and

"undertaking agreement" means an agreement among the First Nation, the Authority and one (1) or more creditors of the Authority (or a trustee on behalf of such creditors) under which such creditors or such trustee may, among other things, exercise the Authority's rights in respect of a loan to the First Nation.

3. Unless the context otherwise requires, words and expressions used in this Law and not otherwise defined have the same meaning as in the Act.

4. The Council is hereby authorized and empowered to borrow upon the credit of the First Nation for the capital infrastructure project using property tax revenues, and the Authority is requested and authorized to finance from time to time the capital infrastructure project at the sole cost and on behalf of the First Nation, a sum not exceeding two million dollars ($2,000,000) in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the Authority determines, but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed must not exceed two million dollars ($2,000,000) CAD), together with such interest and with such discounts or premiums and expenses as the Authority determines appropriate in consideration of the market and economic conditions.

5. When from time to time the First Nation wishes to borrow all or a portion of the amount authorized under this Law, the Council shall pass a security issuing council resolution that

(a) approves the borrowing of the specified amount;

(b) requests the Authority to undertake the borrowing of the specified amount on Council's behalf and to

(i) include the specified amount as part of the Authority's next issue of debt securities, or

(ii) provide the specified amount to the First Nation as interim long-term financing; and

(c) states the number of years, from the date of the first advance, that the financing must be repaid by the First Nation.

6. On completion by the Authority of all or part of the financing authorized and undertaken pursuant to this Law and a security issuing council resolution, the First Nation

(a) shall execute and deliver to the Authority such promissory notes as requested by the Authority and in the form required by the Authority and hereby authorizes and directs the Chief and Senior Administrative Officer to execute such promissory notes on behalf of the First Nation when requested by the Authority; and

(b) shall execute and deliver to the Authority an undertaking agreement when requested by the Authority and in the form required by the Authority and hereby authorizes members of Council constituting at least a quorum to execute such undertaking agreement on behalf of the First Nation when requested by the Authority.

7. The First Nation shall in each budget year after this Law comes into force provide for payments of all amounts payable to the Authority during that budget year and reserve such local revenues as are required to ensure that all amounts authorized to be paid to the Authority are actually paid in that year.

8. An expenditure law made under paragraph 5(1)(b) of the Act shall not authorize the expenditure of moneys raised under a local revenue law unless the First Nation's budget provides for the payment of all amounts payable to

the Authority during the budget period.

9. The First Nation must repay the financing obtained from the issuance of debt securities by the Authority no later than twenty-five (25) years from the date on which the Authority provides the first advance of such financing to the First Nation.

10. Unless pre-paid by the First Nation in accordance with its borrowing agreement with the Authority, the First Nation must repay the interim long-term financing to the Authority by replacing such financing with financing obtained from the issuance of debt securities by the Authority, no later than the earlier of

(a) five (5) years from the date on which the Authority provided the first advance of the interim long-term financing to the First Nation, or

(b) the date of completion of the capital infrastructure project.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13. The Schedules attached to this Law form integral parts of this Law.

14. The authority to borrow under this Law ends on the earlier of

(a) the date that the amount authorized by this Law has been fully borrowed by the First Nation, as evidenced by security issuing council resolutions passed by Council, and

(b) five (5) years from the date that this Law comes into force for any part of the amount authorized by this Law that has not been borrowed, as evidenced by security issuing council resolutions passed by Council.

This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of February, 2017, at Windermere in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Rosemary Phillips

Councillor Donald Sam

Councillor Jason Nicholas

SCHEDULE "A"

CERTIFICATE OF CAPITAL LIABILITIES AND CALCULATION OF BORROWING CAPACITY

The ʔAkisq̓nuk First Nation (the "First Nation") in relation

to the *ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Long-term Capital Borrowing Law, 2017* (the "borrowing law")

The undersigned officer assigned responsibility as the senior financial officer under the authority of the First Nation's financial administration law hereby certifies as of January 3, 2017, as follows:

Previous year's local revenues in aggregate (excluding service tax revenues, if any) = $ 344,828.71 a
(sections 5, 6, and 7 of the Commission *Standards Establishing Criteria for Approval of Borrowing Laws*)

(1) (i) Annual debt servicing limit ("a" above x 25%) **GROSS** **$** 86,207.18 b

(Where section 1.3 of the Commission *Standards Establishing Criteria for the Approval of Borrowing Laws* applies, use the following calculation instead.)

OR (ii) Annual debt servicing limit ("a" above x 40%) **GROSS** $ N/A b

(2) Annual debt servicing cost payable from local revenues for previous year (audited F/S) **LESS:** $ 0 c
(section 4 of the Commission *Standards Establishing Criteria for the Approval of Borrowing Laws*)

(3) Account for: New local revenue capital liabilities since audited F/S (if any)	**Annual servicing cost**	
_____	_____	d
_____	_____	e
_____	_____	f

Total of lines d through f **LESS:** $ 0 g

(4) Account for: capital liabilities which have matured after audited F/S (and previous year's debt to be refinanced)	**Annual servicing cost**	
_____	_____	h
_____	_____	i
_____	_____	j

Total of lines h through j **ADD:** $ 0 k

(5) Available net revenue from property tax: (b-c-g+k) **NET:** $ 86,207.18 l
(6) Available revenue from service tax: (+s) **ADD:** $ 114,307.20 m
(7) Total available revenues to service debt **EQUALS:** $ 200,514.38 n
(8) Estimated annual servicing cost of the Authority loan from local revenues (r) LESS: $ 125,856.00 o
(9) Estimated cash flow exceeds (deficient) to service loan (lines n-o = p) **EQUALS** $ 74,658.38 p

(10) Amount of new loan or refinancing requested from the Authority $ 2,000,000 q
Term of new loan: 25 years

Interest rate used to determine annual servicing cost for this Certificate: 3.55 **%**

Estimated annual servicing cost of new or refinancing the Authority loan $ 125,856.00 r
(see www.fnfa.ca for loan cost estimating tool)

(11) Estimated unutilized borrowing capacity remaining after new loan (p) **$ 74,658.38**

4

Complete the following only if the First Nation is enacting a Service Tax Law to pay all or a portion of the costs of this borrowing, as set out in section 2 of the Commission Standards Establishing Criteria for Approval of Borrowing Laws:

Name of Service Tax Law: ʔAkisq̓nuk First Nation Indian Beach Estates Water Replacement Services Tax Law, 2016
First Year the Service Tax will be levied: 2017
Number of Years the Service Tax will be levied: 25
Portion of Service Tax revenues allocated to servicing new loan or refinancing: 100 %

Annual Service Taxes to be collected:	$ 127,008	
Leveragability rate for Service Tax: 90%		
Available Service Tax revenue each year:	$ 114,307.20	s

In accordance with subsection 5.2 of the Commission *Standards for the Form and Content of Borrowing Laws*, the debt to be contracted under the borrowing law will not exceed the lesser of thirty (30) years and the reasonable life expectancy of the capital infrastructure project for which the loan is to be contracted, or where the borrowing law is for refinancing, the remaining reasonable life expectancy of the capital infrastructure project.

This Certificate is not determinative of the actual amount of any loan that may be made by the Authority to the First Nation, which will be determined by the Authority in its sole discretion, subject to the limitations in the First Nation's borrowing law. The actual interest rate or rates applicable to any loan may differ from the interest rate used by the First Nation for the purposes of this Certificate.

This Certificate is provided to the First Nations Tax Commission as required under paragraph 1.1(b) of the Commission's *Standards for the Form and Content of Borrowing Laws*, and may be relied on by the Commission in its determination of the First Nation's unutilized borrowing capacity for the purposes of the review and approval of the borrowing law.

DATED this 23th day of February, 2017

Kristi Kowalski, Senior Financial Officer

SCHEDULE "B"

FINANCIAL PERFORMANCE CERTIFICATE

(FMA, Subsection 50(3) – to be provided to the First Nation by the FMB)

FIRST NATIONS
FINANCIAL MANAGEMENT BOARD
LE CONSEIL DE GESTION FINANCIÈRE
DES PREMIÈRES NATIONS

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO THE ?AKISQ'NUK FIRST NATION

The First Nations Financial Management Board ("the Board") completed its review of the ?Akisq'nuk First Nation's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal Management Act* ("the Act"). The Board has not audited or otherwise attempted to verify the underlying financial information upon which the review is based. On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2014, the ?Akisq'nuk First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided the ?Akisq'nuk First Nation with a Report and attached Schedule dated March 31, 2015 as required under section 50(2) of the Act and upon which the Board's opinion and certification is based.

This Certificate has been issued to the ?Akisq'nuk First Nation under section 50(3) of the Act solely for the purpose of enabling the ?Akisq'nuk First Nation to satisfy the requirements of the Act. It should not be used or relied upon by the ?Akisq'nuk First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 31st day of March, 2015.

First Nations Financial Management Board

905 - 100 PARK ROYAL | WEST VANCOUVER, BC | V7T 1A2
tel 604.925.6665 | toll free 1.877.925.6665 | fax 604.925.6662 | email MAIL@FNFMB.COM
WWW.FNFMB.COM

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAq̓am in the Province of British Columbia,

ʔAq̓am Annual Expenditure Law No. 119, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔAQ̓AM

ANNUAL EXPENDITURE LAW NO. 119, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of ʔaq̓am has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of ʔaq̓am wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of ʔaq̓am duly enacts as follows:

1. This Law may be cited as the *ʔaq̓am Annual Expenditure Law No. 119, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"ʔaq̓am" means ʔaq̓am, formerly known as the St. Mary's Indian Band, and named as the St. Mary's First Nation in the schedule to the Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

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

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008,* as amended.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where ʔaq̓am wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2017, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Joe Pierre

Councillor Vickie Thomas

Councillor Codie Morigeau

Councillor Corrie Walkley

Councillor Julie Birdstone

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 354,240.33
TOTAL REVENUES	**$ 354,240.33**

PART 2: EXPENDITURES

1.General Government Expenditures	
a. Executive and Legislative	$ 2,000.00
b. General Administrative	5,000.00
c. Other General Government	
2. Protection Services	
a. Policing	35,000.00
b. Firefighting	15,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	5,000.00
b. Snow and Ice Removal	3,707.72
c. Other Transportation and Communication	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	

g. Land Rehabilitation and Beautification	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	9,420.00
c. Garbage Waste Collection and Disposal	7,200.00
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	20,000.00
e. Other Service	
8. Contingency Amounts	1,033.61
9. Payments to other First Nations	250,879.00
TOTAL EXPENDITURES	**$ 354,240.33**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ .00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	.00
BALANCE	**$ .00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAq̓am in the Province of British Columbia,

ʔAq̓am Annual Rates Law No. 118, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔAQ̓AM
ANNUAL RATES LAW NO. 118, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of ʔaq̓am has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of ʔaq̓am duly enacts as follows:

1. This Law may be cited as the ʔaq̓am *Annual Rates Law No. 118, 2017.*

2. In this Law:

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

"ʔaq̓am" means ʔaq̓am, formerly known as the St. Mary's Indian Band, and named as the St. Mary's First Nation in the schedule to the Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008,* as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2017, at Cranbrook in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Joe Pierre

Councillor Codie Morigeau

Councillor Vickie Thomas

Councillor Corrie Walkley

Councillor Julie Birdstone

SCHEDULE

2017 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value:
Class 1 – Residential	9.7531
Class 2 – Utilities	60.4384
Class 4 - Major Industry	25.7179
Class 5 - Light Industry	25.7179
Class 6 - Business and Other	24.9736
Class 7 – Managed Forest Land	32.0000
Class 8 - Recreational Property/Non-Profit Organization	21.5946
Class 9 - Farm	16.1649

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Property Taxation Law, 2008

Dated at Kamloops, British Columbia this 17th day of September, 2008.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND
PROPERTY TAXATION LAW, 2008

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VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the St. Mary's Indian Band deems it to be in the best interests of the St. Mary's Indian Band to make a law for such purposes; and

C. The Council of the St. Mary's Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the St. Mary's Indian Band *Property Taxation Law, 2008*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

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

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

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

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"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

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

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

"SMIB" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"SMIB Corporation" means a corporation that is at least majority-owned by SMIB;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of SMIB, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of St. Mary's Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of SMIB.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of SMIB's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of SMIB to fulfill any of the powers and obligations of the Council under this Law and the Act.

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PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to SMIB, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to SMIB for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to SMIB in respect of taxable property held by that person.

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(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to SMIB on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of SMIB;

(b) subject to subsection (2), any interest in land held or occupied by SMIB or a SMIB Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(f) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of SMIB, SMIB or a SMIB Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of SMIB, SMIB or a SMIB Corporation.

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(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

(a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

(b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the Home Owner Grant Act (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

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(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars ($100.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of SMIB during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the St. Mary's Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

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(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

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

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

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Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

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Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where SMIB has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

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Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) per annum, compounded annually.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of SMIB.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

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Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that SMIB repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to SMIB, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

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PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by SMIB in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV or XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV or XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

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(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

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PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

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(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to SMIB in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

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Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, SMIB is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

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(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to SMIB the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, SMIB must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

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(3) An assignment under subsection (2) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to SMIB, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by SMIB

44.(1) If the right to assignment of taxable property is purchased by SMIB under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

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PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, SMIB may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by SMIB are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) SMIB must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

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Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of SMIB, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to SMIB, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to SMIB must be deemed to have been voluntarily paid.

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Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

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Repeal

52. The *St. Mary's Indian Band Property Taxation By-law* No. 981-40-099, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 9th day of July, 2008, in the Ktunaxa Nation Territory.

A quorum of Council consists of three (3) members of Council.

Chief Sophie Pierre

Councillor Jim Whitehead

Councillor Agnes McCoy

Councillor Joe Pierre

Councillor Remus Clement

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SCHEDULE I

(Subsection 17(1))

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ST. MARY'S INDIAN BAND

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND:_____

DATE OF REQUEST: _____

PURSUANT to subsection __of the *St. Mary's Indian Band Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__.

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SCHEDULE II

(Subsection 14(1))

TAX NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *St. Mary's Indian Band Property Taxation Law, 2008*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the St. Mary's Indian Band, located at 7470 Mission Road, Cranbrook, British Columbia, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *St. Mary's Indian Band Property Taxation Law, 2008*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____
_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE III

(Subsection 30(3))

COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 25.00
2.	For service of notice on each person or place	$ 25.00
3.	For advertising in newspaper	$ 25.00
4.	For time spent in conducting a seizure and sale of personal property	$ 30.00 per hour
5.	Actual cost of seizure and storage will be charged based on receipts.	

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SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE V

(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____
Penalties: $_____
Interest: $_____
Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the St. Mary's Indian Band, located at 7470 Mission Road, Cranbrook, British Columbia, during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____
_____

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE VI

(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection __ of the *St. Mary's Indian Band Property Taxation Law, 2008*, seizing the personal property described as follows: [insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the St. Mary's Indian Band will take place on _____ , 20_____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection __ of the *St. Mary's Indian Band Property Taxation Law, 2008*, will be sold at the public auction:
(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to St. Mary's Indian Band in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____(the "debtor")
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection __ of the *St. Mary's Indian Band Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the St. Mary's Indian Band ("SMIB"), a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

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5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, SMIB will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to SMIB the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, SMIB will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, SMIB will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the St. Mary's Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or SMIB, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

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13. The proceeds of sale of the taxable property will be paid first to SMIB, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *St. Mary's Indian Band Property Taxation Law, 2008*.

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____ (the "debtor")
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the St. Mary's Indian Band ("SMIB").

The public tender [auction] will take place on:
_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the St. Mary's Indian Band as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, SMIB will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to SMIB the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as

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the "redemption period"). Where the right to an assignment is redeemed, SMIB will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, SMIB will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the St. Mary's Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to SMIB, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *St. Mary's Indian Band Property Taxation Law, 20__*.

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔaq̓am in the Province of British Columbia,

ʔaq̓am Property Assessment Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔaq̓am

PROPERTY ASSESSMENT LAW, 2017

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The ʔiɬwat̓naʔis ʔaq̓am (Council) deems it to be in the best interests of ʔaq̓am to make a law for such purposes; and

C. The ʔiɬwat̓naʔis ʔaq̓am (Council) has given notice of this law and has considered any representations received by ʔiɬwat̓naʔis ʔaq̓am (Council), in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE ʔiɬwat̓naʔis ʔaq̓am (Council) duly enacts as follows:

PART I
CITATION

Citation

1. This ʔa·knumuɣtitɬiɬ (Law) may be cited as the *ʔaq̓am Property Assessment Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this ʔa·knumuɣtitɬiɬ (Law):

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

"assessable property" means property that is liable to assessment under this ʔa·knumuɣtitɬiɬ (Law);

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off ʔaq̓am ʔamak (ʔaq̓am Lands), as determined under this ʔa·knumuɣtitɬiɬ (Law);

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by ʔiɬwaṫnaʔis ʔaq̓am (Council) in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this ʔa·knumuɣtitɬiɬ (Law), and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by ʔiɬwaṫnaʔis ʔaq̓am (Council) under subsection 3(1);

"ʔa·knumuɣtitɬiɬ (Law)" means this *ʔaq̓am Property Assessment Law, 2017*;

"ʔaq̓am" means ʔaq̓am, formerly known as the St. Mary's Indian Band, and named as the St. Mary's First Nation in the schedule to the Act;

"ʔaq̓am ʔamak (ʔaq̓am Lands)" means any land set apart for the use and benefit of ʔaq̓am as "reserve" within the meaning of the *Indian Act*;

"ʔaq̓amnik̓ (member)" means 'people of the dense forest', and for the purpose of this ʔa·knumuɣtitɬiɬ (Law) means a person whose name appears or whose name is entitled to appear on the ʔaq̓am membership list;

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

"complainant" means a person who commences an appeal of an assessment under this ʔa·knumuɣtitɬiɬ (Law);

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"ʔiɬwaṫnaʔis ʔaq̓am (Council)" has the meaning given to the term "council" in the Act, being the Chief and councillors chosen in accordance with the *St. Mary's Indian Band Custom Election Regulations, 2016* from time to time;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"*Indian Act*" means the *Indian Act*, R.S.C., 1985, c. I-5;

"interest in land" or "property" means land or improvements, or both, in ʔaq̓am ʔamak (ʔaq̓am Lands) and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule XI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this ʔa·knumuɣtitɬiɬ (Law), means the parties to an assessment appeal under section 32;

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

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

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

"revised assessment roll" means an assessment roll amended in accordance with section 12;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by ʔiɬwaṫnaʔis ʔaq̓am (Council) to that position under the Taxation Law;

"Taxation Law" means the ʔaq̓am Property Taxation Law, 2017;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of ʔaq̓am, and all penalties, interest and costs added to taxes under such a law.

(2) In this ʔa·knumuɣtitɬiɬ (Law), references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this ʔa·knumuɣtitɬiɬ (Law), except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) ʔiɬwaṫnaʔis ʔaq̓am (Council) must appoint one or more assessors to undertake assessments of assessable property in accordance with this ʔa·knumuɣtitɬiɬ (Law) and such other duties as set out in this ʔa·knumuɣtitɬiɬ (Law) or as directed by ʔiɬwaṫnaʔis ʔaq̓am (Council).

(2) An assessor appointed by ʔiɬwaṫnaʔis ʔaq̓am (Council) must be qualified to conduct assessments of real property in the Province.

Application of ʔa·knumuɣtitɬiɬ Law

4. This ʔa·knumuɣtitɬiɬ (Law) applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by ʔiɬwaṫnaʔis ʔaq̓am (Council).

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off ʔaq̓am ʔamak (ʔaq̓am Lands).

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this ʔa·knumuɤtitɬiɬ (Law) has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where in a lease or other instrument granting an interest in land, ʔaq̓am places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) ʔiɬwat̓naʔis ʔaq̓am (Council) hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this ʔa·knumuɤtitɬiɬ (Law) and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this ʔa·knumuɤtitɬiɬ (Law), for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the ʔaq̓am ʔamak (ʔaq̓am Lands).

Exemption from Assessment

6. Notwithstanding any other provision in this ʔa·knumuɛtitɬiɬ (Law), improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this ʔa·knumuɛtitɬiɬ (Law).

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this ʔa·knumuɛtitɬiɬ (Law).

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) Subject to section 9, the assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Subject to section 9, the assessor may enter onto any property and may examine any property to

(a) determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) confirm an assessment.

(3) As part of an inspection, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

Notice of Assessment Inspection

9.(1) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(2) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(3) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(5) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(6) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this ʔa·knumuɣtitɬiɬ (Law).

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this ʔa·knumuɣtitɬiɬ (Law) and must be used until such time as the next assessment roll is prepared and certified in accordance with this ʔa·knumuɣtitɬiɬ (Law).

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this ʔa·knumuɣtitɬiɬ (Law); and

(b) deliver a copy of the certified assessment roll to ʔiɬwaṫnaʔis ʔaq̓am (Council).

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this ʔa·knumuɣtitɬiɬ (Law); and

(b) deliver a copy of the certified revised assessment roll to ʔiɬwaṫnaʔis ʔaq̓am (Council) and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this ʔa·knumuɣtitɬiɬ (Law), by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of ʔaq̓am until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by ʔiɬwaṫnaʔis ʔaq̓am (Council), the assessment roll is open to inspection in the ʔaq̓am administration office by any person during regular business hours.

(2) In addition to inspection under subsection (1), ʔiɬwaṫnaʔis ʔaq̓am (Council) may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are

otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this ʔa·knumuɣtitɬiɬ (Law).

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this ʔa·knumuɣtitɬiɬ (Law) relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the ʔiɬwaṫnaʔis ʔaq̓am (Council);

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this ʔa·knumuɣtitɬiɬ (Law), the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this ʔa·knumuɣtitɬiɬ (Law).

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

ʔiɬwaṫnaʔis ʔaq̓am (Council) to Establish Assessment Review Board

21.(1) ʔiɬwaṫnaʔis ʔaq̓am (Council) must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this ʔa·knumuɣtitɬiɬ (Law).

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this ʔa·knumuɣtitɬiɬ (Law).

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, ʔiɬwaṫnaʔis ʔaq̓am (Council) may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) ʔaq̓am must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 3, and

(b) a member (or replacement member appointed to act), other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this ʔa·knumuɣtitɬiɬ (Law) or expressly authorized by ʔiɬwaṫnaʔis ʔaq̓am (Council), and any reasonable travel and out of pocket expenses necessarily incurred in carrying out those duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of ʔaq̓am or a member of ʔiɬwaṫnaʔis ʔaq̓am (Council);

(c) is an employee of ʔaq̓am; or

(d) has financial dealings with ʔaq̓am, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this ʔa·knumuɣtitɬiɬ (Law).

(2) For the purposes of paragraph (1)(a), being an ʔaq̓amnik̓ (member) does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) ʔiɬwat̓naʔis ʔaq̓am (Council) must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this ʔa·knumuɣtitɬiɬ (Law);

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, ʔiɬwat̓naʔis ʔaq̓am (Council) must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) ʔiɬwat̓naʔis ʔaq̓am (Council) must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. ʔiɬwat̓naʔis ʔaq̓am (Council) may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this ʔa·knumuɣtitɬiɬ (Law) in good faith and in accordance with the terms of this ʔa·knumuɣtitɬiɬ (Law).

Duty of Member

27. In performing their duties under this ʔa·knumuɣtitɬiɬ (Law), the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation ʔaq̓am and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this ʔa·knumuɕtitɬiɬ (Law).

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this ʔa·knumuɣtitɬiɬ (Law), the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this ʔa·knumuɣtitɬiɬ (Law) must not disclose the information or records except

(a) in the course of administering this ʔa·knumuɣtitɬiɬ (Law) or performing functions under it;

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

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) ʔiɬwaṫnaʔis ʔaq̓am (Council) may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with ʔiɬwaṫnaʔis ʔaq̓am (Council) to comply with ʔiɬwaṫnaʔis ʔaq̓am (Council)'s requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this ʔa·knumuɣtitɬiɬ (Law) must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this ʔa·knumuɣtitɬiɬ (Law); or

(c) a failure of ʔaq̓am, the tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this ʔa·knumuɣtitɬiɬ (Law) a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this ʔa·knumuɣtitɬiɬ (Law), a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this ʔa·knumuɣtitɬiɬ (Law) are severable, and where any provision of this ʔa·knumuɣtitɬiɬ (Law) is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this ʔa·knumuɣtitɬiɬ (Law) and the decision that it is invalid must not affect the validity of the remaining portions of this ʔa·knumuɣtitɬiɬ (Law).

(2) Where a provision in this ʔa·knumuɣtitɬiɬ (Law) is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this ʔa·knumuɣtitɬiɬ (Law) that are in the singular include the plural, and words in the plural include the singular.

(4) This ʔa·knumuɣtitɬiɬ (Law) must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this ʔa·knumuɣtitɬiɬ (Law) to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *St. Mary's Indian Band Property Assessment Law, 2008*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This ʔa·knumuɣtitɬiɬ (Law) comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by ʔiɬwat̓naʔis ʔaq̓am (Council) on the 31st day of August, 2017, at Cranbrook, in the Province of British Columbia.

A quorum of ʔiɬwatnaʔis ʔaq̓am (Council) consists of three (3) members of ʔiɬwatnaʔis ʔaq̓am (Council).

Chief Joe Pierre

Councillor Julie Birdstone

Councillor Codie Morigeau

Councillor Vickie Thomas

Councillor Corrie Walkley

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR ʔAQ̓AM

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __ of *ʔaq̓am Property Assessment Law, 2017,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for ʔaq̓am

Dated: _____, 20____ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *ʔaq̓am Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____

[please print name]

Dated: _____ , 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for ʔaq̓am and delivered to the ʔiɬwat̓naʔis ʔaq̓am (Council).

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *ʔaq̓am Property Assessment Law, 2017*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *ʔaq̓am Property Assessment Law, 2017* and must be delivered to the Assessor at the following address: [insert address].

_____

Tax Administrator for ʔaq̓am

Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for ʔaq̓am

[address]

PURSUANT to the provisions of the *ʔaq̓am Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for ʔaq̓am

[address]

PURSUANT to the provisions of the *ʔaq̓am Property Assessment Law, 2017,* I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____	_____
Name of Complainant (please print)	Signature of Complainant or representative

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for ʔaq̓am

[address]

PURSUANT to the provisions of the *ʔaq̓am Property Assessment Law, 2017,* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant or representative

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for ʔaq̓am in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for ʔaq̓am, hereby certify that this is ʔaq̓am's [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *ʔaq̓am Property Assessment Law, 2017* .

_____

(Signature of Assessor)

Dated _____, 20___ at _____ , _____ .

(City) (Province)

SCHEDULE XI

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to the *ʔaq̓am Property Assessment Law, 2017*, the assessor for ʔaq̓am proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for ʔaq̓am

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Property Assessment Law, 2008

Dated at Kamloops, British Columbia this 17th day of September, 2008.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the St. Mary's Indian Band deems it to be in the best interests of the St. Mary's Indian Band to make a law for such purposes; and

C. The Council of the St. Mary's Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *St. Mary's Indian Band Property Assessment Law, 2008*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

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"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

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

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

"complainant" means a person who commences an appeal of an assessment under this Law;

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

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,
(ii) a business office or premises,
(iii) accommodation for any other purpose,
(iv) shelter for machinery or other equipment, or
(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

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

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

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under subsection 25(1);

"SMIB" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of SMIB, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of SMIB to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

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PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

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(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

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(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7.(1) Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

(2) Notwithstanding any other provision in this Law, an interest in land is exempt from assessment under this Law if:

(a) Council has issued written authorization for the interest in land to be used for grazing; and

(b) the principal use of the interest in land is grazing.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by

personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

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PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

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Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this subsection; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,
(ii) any defect, error or misstatement in any notice required, or
(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of SMIB until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the SMIB office by any person during regular business hours.

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

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(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

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(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

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(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

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(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

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(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

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Remuneration and Reimbursement

22.(1) SMIB must remunerate

(a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250.00) per day, and

(b) the chair for his or her services at a rate of three hundred dollars ($300.00) per day,

for time spent on activities related to the Assessment Review Board.

(2) SMIB must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of SMIB or a member of Council;

(c) is an employee of SMIB; or

(d) has financial dealings with SMIB, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in SMIB does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

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(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

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PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation SMIB and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of twenty-five dollars ($25),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

BC Assessment
1537 Hillside Avenue
Victoria, British Columbia V8T 4Y2

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

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(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

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Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

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Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

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Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

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(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

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Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of SMIB, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

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(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *St. Mary's Indian Band Property Assessment By-law* No. 981-40-099, as amended, is hereby repealed in its entirety.

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Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 9th day of July, 2008, in the Ktunaxa Nation Territory.

A quorum of Council consists of three (3) members of Council.

Chief Sophie Pierre

Councillor Jim Whitehead

Councillor Agnes McCoy

Councillor Joe Pierre

Councillor Remus Clement

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SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 7 - Forest Land
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

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SCHEDULE II

(Subsection 8(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE ST. MARY'S INDIAN BAND

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __of the *St. Mary's Indian Band Property Assessment Law, 2008,* I request that you provide to me, in writing, no later than _____ , the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the St. Mary's Indian Band
Dated: _____, 20__.

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SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____ (the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection __of the *St. Mary's Indian Band Property Assessment Law, 2008*, the assessor for the St. Mary's Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____[date], at _____[contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the St. Mary's Indian Band
Dated: _____. 20__.

239-02\00026

SCHEDULE IV

(Subsection 14(4))

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, ...[name], of .....[address], ...[city], ...[province], ...[postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *St. Mary's Indian Band Property Assessment Law, 2008*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.

239-02\00026

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SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the St. Mary's Indian Band and delivered to the Band Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]
The interest in land is classified as:
The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____
TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *St. Mary's Indian Band Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *St. Mary's Indian Band Property Assessment Law, 2008.*

_____
Tax Administrator for the St. Mary's Indian Band
Dated: _____, 20__

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SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the St. Mary's Indian Band
[address]

PURSUANT to the provisions of the *St. Mary's Indian Band Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:
_____
_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__

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SCHEDULE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the St. Mary's Indian Band
[address]

PURSUANT to the provisions of the *St. Mary's Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($__) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

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SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the St. Mary's Indian Band
[address]

PURSUANT to the provisions of the *St. Mary's Indian Band Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

239-02\00026

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND:_____
Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__
Time:_____ (a.m./p.m.)
Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____
_____

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

_____
Chair, Assessment Review Board
Dated: _____, 20__

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SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____
ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the St. Mary's Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__
Time: _____ (a.m. / p.m.)
Location: _____[insert address]
to give evidence concerning the assessment and to bring with you the following documents:
_____
_____
_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

_____
Chair, Assessment Review Board
Dated: _____, 20__

239-02\00026

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the St. Mary's Indian Band, hereby certify that this is the St. Mary's Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *St. Mary's Indian Band Property Assessment Law, 2008*.

_____
(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

239-02\00026

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Property Assessment Amendment Law, 2008-02

Dated at Vancouver, British Columbia this 16th day of December, 2008.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2008-02

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the St. Mary's Indian Band enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, which came into force on September 18, 2008;

B. The Council of the St. Mary's Indian Band deems it to be in the best interests of the St. Mary's Indian Band to amend that law; and

C. Pursuant to subsections 6(2) and 8(2) of the *First Nations Fiscal and Statistical Management Act*, the First Nations Tax Commission has the discretion to exempt St. Mary's Indian Band from the requirements under subsections 6(1) and 8(1) of that Act with respect to the amendments herein;

NOW THEREFORE the Council of the St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02.*

2. Subsection 29(2) of the *St. Mary's Indian Band Property Assessment Law, 2008* is hereby amended by deleting it in its entirety and replacing it with the following:

(2) The address for delivery of a Notice of Appeal to the assessor is:

BC Assessment Authority
200 117 Cranbrook Street North
Cranbrook, BC, V1C 3P8

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 26th day of November, 2008, in the Ktunaxa Nation Territory.

A quorum of Council consists of three (3) members of Council.

Chief Sophie Pierre

Councillor Joe Pierre, Jr.

Councillor Jim Whitehead

Councillor Remus Clement

239-02\00032

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band
Property Assessment Amendment Law, 2008-03

Dated at Edmonton, Alberta this 27th day of March, 2012.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND

PROPERTY ASSESSMENT AMENDMENT LAW, 2008-03

WHEREAS:

A. The Chief and Council of the St. Mary's Indian Band wish to amend the *St. Mary's Indian Band Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the St. Mary's Indian Band will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law,

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03*.

2. Subsection 22.(1) of the *St. Mary's Indian Band Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

"22.(1) St. Mary's Indian Band must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board."

3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of February, 2012, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Cheryl Casimer

Councillor Jim Whitehead

Councillor Joe Pierre

Councillor Corrie Walkley

Councillor Richard Williams

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔaq̓am in the Province of British Columbia,

ʔaq̓am Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔaq̓am

PROPERTY TAXATION LAW, 2017

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The ʔiɬwat̓naʔis ʔaq̓am (Council) deems it to be in the best interests of ʔaq̓am to make a law for such purposes; and

C. The ʔiɬwat̓naʔis ʔaq̓am (Council) has given notice of this ʔa·knumuɕtitɬiɬ (Law) and has considered any representations received by the ʔiɬwat̓naʔis ʔaq̓am (Council), in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the ʔiɬwat̓naʔis ʔaq̓am (Council) duly enacts as follows:

PART I
CITATION

Citation

1. This ʔa·knumuɛtitɬiɬ (Law) may be cited as the *ʔaq̓am Property Taxation Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this ʔa·knumuɛtitɬiɬ (Law):

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

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *ʔaq̓am Property Assessment Law, 2017*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"ʔa·knumuɛtitɬiɬ (Law)" means this *ʔaq̓am Property Taxation Law, 2017*;

"ʔaq̓am" means ʔaq̓am, formerly known as the St. Mary's Indian Band, and named as the St. Mary's First Nation in the schedule to the Act;

"ʔaq̓am ʔamak (ʔaq̓am Lands)" means any land set apart for the use and benefit of ʔaq̓am as "reserve" within the meaning of the *Indian Act*;

"ʔaq̓am Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of ʔaq̓am or every ʔaq̓amnik̓ (member);

"ʔaq̓amnik̓ (member)" means 'people of the dense forest', and for the purpose of this ʔa·knumuɛtitɬiɬ (Law) means a person whose name appears or whose name is entitled to appear on the ʔaq̓am membership list;

"debtor" means a person liable for unpaid taxes imposed under this ʔa·knumuɛtitɬiɬ (Law);

"economic revitalization" means the objective of increasing economic activity on ʔaq̓am ʔamak (ʔaq̓am Lands) by meeting the criteria set out in section 8(3);

"environmental revitalization" means the objective of increased sustainability or environmental remediation on ʔaq̓am ʔamak (ʔaq̓am Lands) by meeting one (1) or more of the criteria set out in subsection 8(2);

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"ʔiɬwaʔnaʔis ʔaq̓am (Council)" has the meaning given to the term "council" in the Act, being the Chief and councillors chosen in accordance with the *St. Mary's Indian Band Custom Election Regulations, 2016* from time to time;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in ʔaq̓am ʔamak (ʔaq̓am Lands) and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"kawiɣkiniɬ ʔamaks (allotment)" means those ʔaq̓am ʔamak (ʔaq̓am Lands) that have been lawfully granted to a ʔaq̓amnik̓ (member) and in which that ʔaq̓amnik̓ (member) has lawful possession;

"kamatikɣiɬ ʔamaks (allotment holder)" means a person who has been granted an kawiɣkiniɬ ʔamaks (allotment) pursuant to

(a) section 20 of the *Indian Act*,

(b) paragraph 32.1(a) of the *ʔaq̓am Amended Land Code* prior to the date the *ʔaq̓am Allotment Law, 2016* took effect, or

(c) the *ʔaq̓am Allotment Law, 2016*,

and who is entitled to a certificate of possession in relation to those ʔaq̓am ʔamak (ʔaq̓am Lands) under the *ʔaq̓am Allotment Law, 2016*;

"land instrument" means a written document that transfers or purports to transfer an interest in ʔaq̓am ʔamak (ʔaq̓am Lands) pursuant to the *Indian Act* or pursuant to the *ʔaq̓am Amended Land Code, 2016*, as applicable;

"LEED" means the Leadership in Energy and Environmental Design green building rating system;

"LEED Accredited Professional" means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;

"LEED Certified" means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System administered by the Canada Green Building Council;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registered", in respect of land, means validly registered in either

(a) the First Nation Land Register established pursuant to section 25 of the *First Nations Land Management Act*, or

(b) the Reserve Land Register established pursuant to section 21 of the *Indian Act*;

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

"tax administrator" means a person appointed by ʔiɬwaṫnaʔis ʔaq̓am (Council) under subsection 3(1) to administer this ʔa·knumuɣtitɬiɬ (Law);

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this ʔa·knumuɣtitɬiɬ (Law) of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this ʔa·knumuɣtitɬiɬ (Law);

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this ʔa·knumuɣtitɬiɬ (Law), and all penalties, interest and costs added to taxes under this ʔa·knumuɣtitɬiɬ (Law), and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of ʔaq̓am, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this ʔa·knumuɣtitɬiɬ (Law), references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this ʔa·knumuɣtitɬiɬ (Law), except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) ʔiɬwaṫnaʔis ʔaq̓am (Council) must, by resolution, appoint a tax administrator to administer this ʔa·knumuɣtitɬiɬ (Law) on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this ʔa·knumuɣtitɬiɬ (Law) and the Assessment Law.

(3) The tax administrator may, with the consent of ʔiɬwaṫnaʔis ʔaq̓am (Council), assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of ʔaq̓am.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this ʔa·knumuɣtitɬiɬ (Law); and

(b) the day to day management of ʔaq̓am's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This ʔa·knumuɣtitɬiɬ (Law) applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this ʔa·knumuɣtitɬiɬ (Law).

(2) Taxes levied under this ʔa·knumuɣtitɬiɬ (Law) are a debt owed to ʔaq̓am, recoverable by ʔaq̓am in any manner provided for in this ʔa·knumuɣtitɬiɬ (Law) or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this ʔa·knumuɣtitɬiɬ (Law) notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this ʔa·knumuɣtitɬiɬ (Law).

(5) Any person who shares the same interest in taxable property is jointly and severally liable to ʔaq̓am for all taxes imposed on that taxable property under this ʔa·knumuɣtitɬiɬ (Law) during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this ʔa·knumuɣtitɬiɬ (Law).

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, ʔiɬwaṫnaʔis ʔaq̓am (Council) may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to ʔaq̓am in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this ʔa·knumuɣtitɬiɬ (Law), the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to ʔaq̓am;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to ʔaq̓am on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) An interest in land is exempt from taxation under this ʔa·knumuɣtitɬiɬ (Law) if it is

(a) subject to subsections (3) and (4), held by any of ʔaq̓am, an ʔaq̓am Corporation, or an ʔaq̓amnik̓ (member) and that interest in land is either

(i) not occupied by any person, or

(ii) occupied by ʔaq̓am, an ʔaq̓am Corporation, or an ʔaq̓amnik̓ (member);

(b) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(c) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(d) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(e) that land of a cemetery actually used for burial purposes.

(2) For greater certainty, an exemption from taxation under any of paragraphs (1)(b), (c) or (d) applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and to a proportionate part of those lands on which that building stands.

(3) Interests in land referenced in paragraph (1)(a) are liable to taxation if the interest in land is held or occupied other than by ʔaq̓am, an ʔaq̓am Corporation, or an ʔaq̓amnik̓ (member), and the taxes imposed under this ʔa·knumuɬtitɬiɬ (Law) are a liability only on that holder or occupier and not on ʔaq̓am, an ʔaq̓am Corporation, or an ʔaq̓amnik̓ (member), except as provided in subsection (4).

(4) Where an interest in land is

(a) held by a kamatikɬiɬ ʔamaks (allotment holder),

(b) occupied by a person who is not an ʔaq̓amnik̓ (member),

(c) occupied other than pursuant to a registered land instrument, and

(d) used or zoned for residential purposes,

the taxes imposed under this ʔa·knumuɬtitɬiɬ (Law) are a liability only on the kamatikɬiɬ ʔamaks (allotment holder) and not on the person occupying the kawiɬkiniɬ ʔamaks (allotment).

Environmental and Economic Revitalization Program and Exemption

8.(1) A revitalization program is hereby established to encourage one (1) or both of the following objectives:

(a) environmental revitalization; and

(b) economic revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where

(a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars ($50,000) that are LEED Certified;

(b) the primary use of the taxable property is recycling and directly related activities; or

(c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property, existing improvements with a value of at least five hundred thousand dollars ($500,000) are used for the provision of on-the-job training or employment for at least five (5) individuals of First Nations descent.

(4) A holder of taxable property may apply to ʔiɬwaṫnaʔis ʔaq̓am (Council) for an exemption under this section by delivering to the tax administrator

(a) an application in the form prescribed by ʔiɬwaṫnaʔis ʔaq̓am (Council) from time to time; and

(b) a detailed description of how the taxable property meets the exemption criteria set.

(5) On receipt of an application under subsection (4) that meets the exemption criteria set out in this section, ʔiɬwaṫnaʔis ʔaq̓am (Council) may by resolution authorize an exemption for the taxable property, in accordance with subsections (6) and (7).

(6) A resolution under subsection (5) must specify

(a) how the holder's application meets the objectives of the revitalization program;

(b) the duration of the exemption, which must be five (5) years or less;

(c) the extent of the exemption in each year, which must not exempt development cost charges, service taxes, or business taxes;

(d) the taxation year in which the exemption will begin; and

(e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(7) At least fourteen (14) days before ʔiɬwaṫnaʔis ʔaq̓am (Council) considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution in a public place on the ʔaq̓am ʔamak (ʔaq̓am Lands), which notice must state the date, time and place where ʔiɬwaṫnaʔis ʔaq̓am (Council) will consider the resolution and invite any ʔaq̓amnik̓ (member), taxpayer and other person affected by the proposed exemption to make representations to ʔiɬwaṫnaʔis ʔaq̓am (Council) before it considers the resolution.

(8) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(9) ʔiɬwaṫnaʔis ʔaq̓am (Council) may cancel an exemption under this section by resolution

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

(10) Where an exemption is cancelled under paragraph (9)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (12).

(11) Where an exemption is cancelled under paragraph (9)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(12) On cancellation under subsection (9), the tax administrator must give written notice to the holder of

(a) the cancellation and of the date on which it took effect or will take effect; and

(b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this ʔa·knumuɣtitɬiɬ (Law), ʔiɬwaṫnaʔis ʔaq̓am (Council) may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by ʔiɬwaṫnaʔis ʔaq̓am (Council) to be reasonably necessary in connection with it.

Annual Grants

10.(1) ʔiɬwaṫnaʔis ʔaq̓am (Council) may provide for a grant to a holder

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and ʔiɬwaṫnaʔis ʔaq̓am (Council) considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) ʔiɬwaṫnaʔis ʔaq̓am (Council) will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, ʔiɬwaṫnaʔis ʔaq̓am (Council) must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this ʔa·knumuɣtitɬiɬ (Law) are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), ʔiɬwaṫnaʔis ʔaq̓am (Council) may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of ʔaq̓am during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to ʔaq̓am.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this ʔa·knumuɣtitɬiɬ (Law); and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this ʔa·knumuɣtitɬiɬ (Law); and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this ʔa·knumuɣtitɬiɬ (Law), and

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

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(4) Where an amended Tax Notice indicates a reduction in the amount of taxes owing in relation to a property, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(5) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this ʔa·knumuɛtitɬit (Law).

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25.00) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this ʔa·knumuɐtitɬiɬ (Law) must be placed into a local revenue account, separate from other moneys of ʔaq̓am.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this ʔa·knumuɐtitɬiɬ (Law); and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this ʔa·knumuɐtitɬiɬ (Law) must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by ʔiɬwaṫnaʔis ʔaq̓am (Council) must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) ʔiɬwaṫnaʔis ʔaq̓am (Council) may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that ʔaq̓am repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to ʔaq̓am, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of ʔaq̓am's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of ʔaq̓am,

the FMB may, acting in the place of ʔiɬwaṫnaʔis ʔaq̓am (Council), borrow moneys from a reserve fund by expenditure law.

(5) ʔiɬwaṫnaʔis ʔaq̓am (Council) must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) A liability referred to in subsection 5(2) is a debt recoverable by ʔaq̓am in a court of competent jurisdiction and may be recovered by any other method authorized in this ʔa·knumuɣtitɬiɬ (Law) and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from ʔaq̓am ʔamak (ʔaq̓am Lands), or intends to dismantle or remove his or her improvements on ʔaq̓am ʔamak (ʔaq̓am Lands), or take any other actions that may prevent or impede the collection of unpaid taxes owing under this ʔa·knumuɣtitɬiɬ (Law), the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from ʔiɬwaṫnaʔis ʔaq̓am (Council) by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must:

(a) maintain a list of all liens created under this ʔa·knumuɣtitɬit (Law); and

(b) submit any liens created under this ʔa·knumuɣtitɬit (Law) to the ʔaq̓am Lands Department who must register the lien in the First Nations Land Registry.

(3) A lien listed under paragraph (2)(a) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must immediately

(a) record and register a discharge of the lien on the list of liens; and

(b) submit a discharge of that lien to the ʔaq̓am Lands Department who must register the discharge in the First Nations Land Registry.

(6) Recording of the discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens or its registration in the First Nations Land Registry.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made:

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of any personal property of the debtor that is located on ʔaq̓am ʔamak (ʔaq̓am Lands).

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this ʔa·knumuɣtitɬiɬ (Law).

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on ʔaq̓am ʔamak (ʔaq̓am Lands).

(3) A person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to ʔaq̓am in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any kamatikɣiɬ ʔamaks (allotment holder) with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) ʔiɬwaʔnaʔis ʔaq̓am (Council) must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on ʔaq̓am ʔamak (ʔaq̓am Lands) not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, ʔaq̓am is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this ʔa·knumuɣtitɬiɬ (Law).

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to ʔaq̓am the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, ʔaq̓am must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, ʔaq̓am must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *First Nations Land Management Act* to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this ʔa·knumuɣtitɬiɬ (Law) in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to ʔaq̓am, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by ʔaq̓am

43.(1) If the right to assignment of taxable property is purchased by ʔaq̓am under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this ʔa·knumuɣtitɬiɬ (Law).

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, ʔaq̓am may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this ʔa·knumuɣtitɬiɬ (Law) or any property taxation law enacted by ʔaq̓am are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any kamatikɣiɬ ʔamaks (allotment holder) with an interest in the taxable property a Notice of Discontinuance of Services.

(3) ʔaq̓am must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this ʔa·knumuɣtitɬiɬ (Law) must not disclose the information or records except

(a) in the course of administering this ʔa·knumuɣtitɬiɬ (Law) or performing functions under it;

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

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) ʔiɬwaṫnaʔis ʔaq̓am (Council) may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with ʔiɬwaṫnaʔis ʔaq̓am (Council) to comply with the requirements of ʔiɬwaṫnaʔis ʔaq̓am (Council) respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this ʔa·knumuɣtitɬiɬ (Law) must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this ʔa·knumuɣtitɬiɬ (Law) be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this ʔa·knumuɣtitɬiɬ (Law); or

(c) a failure of ʔaq̓am, the tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to ʔaq̓am, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this ʔa·knumuɣtitɬiɬ (Law), after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to ʔaq̓am must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this ʔa·knumuɣtitɬiɬ (Law) a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this ʔa·knumuɣtitɬiɬ (Law),

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this ʔa·knumuɣtitɬiɬ (Law) are severable, and where any provision of this ʔa·knumuɣtitɬiɬ (Law) is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this ʔa·knumuɣtitɬiɬ (Law) and the decision that it is invalid must not affect the validity of the remaining portions of this ʔa·knumuɣtitɬiɬ (Law).

(2) Where a provision in this ʔa·knumuɣtitɬiɬ (Law) is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this ʔa·knumuɣtitɬiɬ (Law) that are in the singular include the plural, and words in the plural include the singular.

(4) This ʔa·knumuɣtitɬiɬ (Law) must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this ʔa·knumuɣtitɬiɬ (Law) to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

51. The *St. Mary's Indian Band Property Taxation Law, 2008*, as amended, is hereby repealed in its entirety.

Force and Effect

52. This ʔa·knumuɣtitɬiɬ (Law) comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by ʔiɬwaṫnaʔis ʔaq̓am (Council) on the 31st day of August , 2017 , at Cranbrook , in the Province of British Columbia.

A quorum of ʔiɬwaṫnaʔis ʔaq̓am (Council) consists of three (3) members of ʔiɬwaṫnaʔis ʔaq̓am (Council).

Chief Joe Pierre

Councillor Julie Birdstone

Councillor Codie Morigeau

Councillor Vickie Thomas

Councillor Corrie Walkley

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR ʔAQ̓AM

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *ʔaq̓am Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for ʔaq̓am
Dated: _____, 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *ʔaq̓am Property Taxation Law, 2017*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of ʔaq̓am, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *ʔaq̓am Property Taxation Law, 2017.*

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$_____
Total Payable	$_____

_____

Tax Administrator for ʔaq̓am

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place by the First Nation	$ 50
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 50 per person per hour
6.	Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *ʔaq̓am Property Taxation Law, 2017*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for ʔaq̓am
Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *ʔaq̓am Property Taxation Law, 2017*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of ʔaq̓am, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for ʔaq̓am

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section _____ of the *ʔaq̓am Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for ʔaq̓am
Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to ʔaq̓am will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *ʔaq̓am Property Taxation Law, 2017*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to ʔaq̓am in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for ʔaq̓am
Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *ʔaq̓am Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the ʔiɬwat̓naʔis ʔaq̓am (Council) of ʔaq̓am, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the ʔaq̓am ʔamak (ʔaq̓am Lands) not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, ʔaq̓am will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to ʔaq̓am the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, ʔaq̓am will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, ʔaq̓am will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. ʔiɬwaṫnaʔis ʔaq̓am (Council) will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or ʔaq̓am, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to ʔaq̓am, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *ʔaq̓am Property Taxation Law, 2017.*

_____
Tax Administrator for ʔaq̓am
Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to ʔaq̓am.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the ʔiɬwat̓naʔis ʔaq̓am (Council) as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, ʔaq̓am will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to ʔaq̓am the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, ʔaq̓am will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, ʔaq̓am will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

6. ʔiɬwaṫnaʔis ʔaq̓am (Council) will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to ʔaq̓am, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *ʔaq̓am Property Taxation Law, 2017*

_____
Tax Administrator for ʔaq̓am
Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND_____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *ʔaq̓am Property Taxation Law, 2017*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for ʔaq̓am
Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band
Property Taxation Amendment Law, 2013-01

Dated at Kamloops, British Columbia this 29th day of November, 2013.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW, 2013-01

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the St. Mary's Indian Band enacted the *St. Mary's Indian Band Property Taxation Law, 2008*; and

B. The Council of the St. Mary's Indian Band wishes to amend the *St. Mary's Indian Band Property Taxation Law, 2008* to provide for a revitalization tax exemption program to encourage economic revitalization on its reserve lands.

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Property Taxation Amendment Law, 2013-01*.

2. The following definitions are added to subsection 2(1) of the *St. Mary's Indian Band Property Taxation Law, 2008*, in alphabetical order:

"economic revitalization" means the objective of increasing economic activity on the reserve by meeting the criteria set out in section 8.1(3);

"environmental revitalization" means the objective of increased sustainability or environmental remediation on the reserve by meeting one (1) or more of the criteria set out in subsection 8.1(2);

"LEED" means the Leadership in Energy and Environmental Design green building rating system;

"LEED Accredited Professional" means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;

"LEED Certified" means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System administered by the Canada Green Building Council.

3. The following new section is added after subsection 8(3) of the *St. Mary's Indian Band Property Taxation Law, 2008*:

Environmental and Economic Revitalization Program and Exemption

8.1 (1) A revitalization program is hereby established to encourage one (1) or both of the following objectives:
(a) environmental revitalization; and
(b) economic revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where
(a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars ($50,000) that are LEED Certified;
(b) the primary use of the taxable property is recycling and directly related activities; or
(c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property, existing improvements with a value of at least five hundred thousand dollars ($500,000) are used for the provision of on-the-job training or employment for at least five (5) individuals of First Nations descent.

(4) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator
(a) an application in the form prescribed by Council from time to time; and
(b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(5) On receipt of an application under subsection (4) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (6) and (7).

(6) A resolution under subsection (5) must specify:
(a) how the holder's application meets the objectives of the revitalization program;
(b) the duration of the exemption, which must be five (5) years or less;
(c) the extent of the exemption in each year which must not exempt development cost charges, service taxes, or business taxes;
(d) the taxation year in which the exemption will begin; and
(e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(7) At least fourteen (14) days before Council considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(8) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(9) Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or
(b) if the holder ceases to meet the criteria for the exemption under this section.

(10) Where an exemption is cancelled under paragraph (9)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part XI are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (12).

(11) Where an exemption is cancelled under paragraph (9)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part XI are assessable and payable from that date.

(12) On cancellation under subsection (9), the tax administrator must give written notice to the holder of

(a) the cancellation and of the date on which it took effect or will take effect; and
(b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of November 2013, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Codie Andrew

Councillor Joe Pierre

Councillor Corrie Walkley

Councillor Richard Williams

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Adams Lake Indian Band has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of Adams Lake Indian Band wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams lake Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Adams Lake Indian Band Property Assessment Law, 2016*;

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

"First Nation" means the Adams Lake Indian Band, being a Band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Adams Lake Indian Band Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Paul Michel

Councillor Norma Manuel

Councillor Brandy Jules

Councillor Ronnie Jules

Councillor Greg Witzky

Councillor Gina Johnny

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,013,561.16
TOTAL REVENUES	**$1,013,561.16**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$67,400.00
b. General Administrative	$70,000.00
c. Other General Government	$19,300.00
2. Protection Services	
a. Policing	$110,000.00
b. Firefighting	$110,697.87
c. Other Protective Services	$7,087.50
3. Transportation	
a. Roads and Streets	$64,941.12
b. Snow and Ice Removal	$50,000.00
c. Public Transit	$22,882.00
d. Other Transportation	$7,087.50
4. Recreation and Cultural Services	
a. Recreation	$22,591.67
b. Maintenance	$29,005.00
c. Other Recreation and Culture	$9,000.00
5. Community Development	
a. Education	$50,000.00
b. Planning and Zoning	$15,000.00
c. Community Planning	$45,000.00
d. Economic Development Program	$36,000.00
e. Tourism	$5,000.00
f. Trade and Industry	$5,000.00
g. Land Rehabilitation and Beautification	$7,500.00
6. Environment Health Services	
a. Water Purification and Supply	$83,140.40
b. Garbage Waste Collection and Disposal	$24,476.90

c. Recycling	$15,451.20
7. Other Services	
a. Health	$11,000.00
b. Social Programs Elders/Youth	$35,000.00
c. Agriculture	
d. Education	
e. Other Service	
8. Grants:	
a. Home owner grant equivalents:	$43,500.00
9. Contingency Amounts	$47,500.00
TOTAL EXPENDITURES	**$1,013,561.16**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Hydro, street lights	$4,410.00
b. Thompson Nicola Reginal District refuse	$41,720.00
c. Little Shuswap Garbage	$30,913.00
d. Chase Sewer	$16,806.00
e. DSA water	$40,702.00
f. Thompson Nicola Reginal District 911	$242.00
g. Columbia Shuswap Reginal District 911	$504.00
h. DSA Fire / Transportation	$24,295.00
I. Columbia Shuswap Reginal District	$26,350.00
j. Transit I.R. #6	$22,000.00
k. CP Railroad Whistle	$500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of Adams Lake Indian Band may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of Adams Lake Indian Band has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires Adams Lake Indian Band that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Adams Lake Indian Band Property Assessment Law, 2016*;

"First Nation" means the Adams Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Adams Lake Indian Band Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars ($400.00), the taxable property shall be taxed at four hundred dollars ($400.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Paul Michel

Councillor Norma Manuel

Councillor Brandy Jules

Councillor Ronnie Jules

Councillor Greg Witzky

Councillor Gina Johnny

SCHEDULE

TAX RATES

TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value in:
Class 1 – Residential	8.5518
Class 2 – Utilities	60.8079
Class 4 - Major Industry	18.0104
Class 5 - Light Industry	5.9739
Class 6 - Business and Other	21.2631
Class 8 - Recreational Property/Non-Profit Organization	14.4372
Class 9 - Farm	25.7062
Class 10 – Regulated CPR R/W	28.7384

TAX GROUP TWO -Indian Reserve No. 1, 6 and 7

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value in:
Class 1 – Residential	7.2371
Class 2 - Utilities	43.6141
Class 4 - Major Industry	75.7734
Class 5 - Light Industry	19.3700
Class 6 - Business and Other	18.6754
Class 8 - Recreational Property/Non-Profit Organization	6.8241
Class 9 - Farm	20.4946
Class 10 – Regulated CPR R/W	28.7384

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Aitchelitz First Nation Property Assessment Law, 2012*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Aitchelitz First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$32,941
TOTAL REVENUES:	**$32,941**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$9,000
b. Other General Government	$6,678
c. B.C.A.A Levy	$1,750
2. Protection Services	
a. Local Service Agreement	$5,255
3. Transportation	
a. Local Service Agreement	$2,777
4. Recreation and Cultural Services	
a. Local Service Agreement	$3,095
5. Community Development	
a. Local Service Agreement - Planning/Development	$544
6. Environment Health Services	
a. Local Service Agreement - general E.H.	$1,107
b. Local Service Agreement - Water/Sewer	$2,285
7. Contingency Amounts	
a. Contingency Amounts	$450
TOTAL EXPENDITURES:	**$32,941**

3

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack for General Municipal Services:** $ 15,063

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Aitchelitz First Nation Property Assessment Law, 2012*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
2 Utilities	54.20958	56.82069
5 Light Industry	14.46325	15.03089
6 Business and Other	14.60769	15.20311

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Beecher Bay First Nation duly enacts as follows:

1. This Law may be cited as the *Beecher Bay First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Beecher Bay First Nation Property Assessment Law, 2016*;

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

"First Nation" means the Beecher Bay First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Beecher Bay First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of July, 2017, at Beecher Bay in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$80,218
b. Property Transfer Tax Revenues	$50,000
TOTAL REVENUES	**$130,218**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Administrative	$15,000
b. Executive and Legislative	$10,000
c. BC Assessment Services	$2,000
2. Protection Services	
a. Fire Protection	$6,000
3. Environment Health Services	
a. Water Purification and Supply	$6,540
b. Infrastructure	$79,678
4. Grants:	
a. Homeowner Grants	$6,000
5. Contingency Amounts	
a. Contingency Amount	$5,000
TOTAL EXPENDITURES	**$130,218**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year. Local Revenue pays a portion of service costs.

a.	District of Metchosin, Fire Protection Service	$12,000
b.	BC Assessment Authority, Assessment Services	$2,000
c.	Capital Regional District, Provision of Water	$37,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Beecher Bay First Nation duly enacts as follows:

1. This Law may be cited as the *Beecher Bay First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Beecher Bay First Nation Property Assessment Law, 2016;*

"First Nation" means the Beecher Bay First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beecher Bay First Nation Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

(b) no taxpayer for that taxable property is sixty five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

(b) a taxpayer for that taxable property is at least sixty five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of July, 2017, at Beecher Bay in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	6.43524
Class 2 – Utilities	48.09325
Class 5 - Light Industry	31.45149
Class 6 - Business and Other	17.20041
Class 8 – Recreational Property/Non-Profit Organization	7.46834
Class 9 – Farm	11.66834

BEECHER BAY

FINANCIAL ADMINISTRATION LAW, 2017

Sc'ianew FAL, 2017

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SCHEDULE **42**

Sc'ianew Conflict of Interest Policy *42*

Sc'ianew FAL, 2017

WHEREAS:

A. Pursuant to section 9 of *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of Sc'ianew; and

B. The Council of Sc'ianew considers it to be in the best interests of Sc'ianew to make a law for such purposes,

NOW THEREFORE the Council of Sc'ianew enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Beecher Bay Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means *First Nations Fiscal Management Act*;

"administrator" means the person appointed administrator under section 17;

"annual budget" means the annual budget of Sc'ianew that has been approved by the Council in accordance with section 25;

"annual financial statements" means the annual financial statements of Sc'ianew referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Sc'ianew appointed under section 67;

"borrowing member" means a first nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"capital project" means the construction, rehabilitation or replacement of Sc'ianew's tangible capital assets and any other major capital projects in which Sc'ianew or its related bodies are investors;

"Chair" means the chair of the FAC appointed under section 12;

"COIP" means the Sc'ianew Conflict of Interest Policy which is attached to and which forms part of this Law;

"Council" means the Chief and Council of Sc'ianew, a council as defined in the Act;

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"Councillor" means a member of the Council;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Sc'ianew in accordance with GAAP;

"FAC" means the Finance and Audit Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Sc'ianew;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Sc'ianew's financial statements;

"financial institution" means FNFA, a bank, credit union, trust company or caisse populaire;

"financial records" means all records respecting the financial administration of Sc'ianew, including the minutes of meetings of the Council and the FAC;

"FMB" means First Nation Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC" means the First Nation Tax Commission established under the Act;

"FNTC standards" means the standards established from time to time by the FNTC under the Act;

"fiscal year" means the fiscal year of Sc'ianew set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"guarantee" means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;

"INAC" means the department of Indigenous and Northern Affairs Canada, and includes a successor department;

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"Land Code" means the *Beecher Bay First Nation Land Code* adopted by Sc'ianew under the *First Nations Land Management Act*;

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"life-cycle management program" means the program of inspection, review and planning for management of Sc'ianew's tangible capital assets as described in section 82;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of Sc'ianew;

"local revenue law" means a local revenue law made by Sc'ianew under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under Sc'ianew's lands in their natural state which when extracted has economic value;

"officer" means the administrator, the SFO, the tax administrator, and any other employee of Sc'ianew designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation, but does not include routine maintenance;

"related body" means

(a) any agency of Sc'ianew,

(b) any corporation in which Sc'ianew has a material or controlling interest,

(c) any partnership in which Sc'ianew or another related body of Sc'ianew is a partner with a material or controlling interest, or

(d) a trust of Sc'ianew;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends, and any other monetary and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of Sc'ianew's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

"Sc'ianew lands" means all reserves of Sc'ianew within the meaning of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

"Sc'ianew law" means any law of Sc'ianew, including the Land Code or any by-law, made by the Council or the membership of Sc'ianew;

"Sc'ianew official" means a current or former Councillor, officer, or designated employee of Sc'ianew;

"Sc'ianew's financial assets" means all money and other financial assets of Sc'ianew;

"Sc'ianew's records" means all records of Sc'ianew respecting its governance, management, operations and financial administration;

"Sc'ianew's tangible capital assets" means all non-financial assets of Sc'ianew having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations; and

(e) have a replacement value of at least $10 000;

"SFO" means the person appointed SFO under section 18;

"special purpose report" means a report described in section 66; and

"tax administrator" means the tax administrator appointed under Sc'ianew's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the Interpretation Act apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

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(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(d) where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise;

(e) headings form no part of this Law and shall be construed as being inserted for convenience of reference only; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice shall be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Sc'ianew.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law, the notice shall be posted at least fifteen (15) days before the date of the meeting, or less if the matter is urgent.

Calculation of Time

5. In this Law, time shall be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

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(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Sc'ianew law, other than the Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act or any regulations made under the Act, the Act or regulations prevail to the extent of the conflict.

(3) If there is a conflict between this Law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this Law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This Law applies to the financial administration of Sc'ianew.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of Sc'ianew whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Sc'ianew law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the Vice-Chair of the FAC;

(c) the approval of annual budgets and financial statements of Sc'ianew; and

(d) the approval of Sc'ianew borrowing.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies or procedures or give directions respecting any matter relating to the financial administration of Sc'ianew.

(2) The Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Sc'ianew's assets.

(3) The Council shall not establish any policies or procedures or give any directions relating to the financial administration of Sc'ianew that are in conflict with this Law, the Act or GAAP.

(4) The Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council shall document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10. Annually the SFO shall prepare a report separately listing the remuneration paid and reportable expenses reimbursed by Sc'ianew, and by any entity, to each Councillor, whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Committee Established

11.(1) The FAC of Sc'ianew is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Sc'ianew.

(2) The Council shall appoint three (3) members of the FAC, a majority of whom shall have financial competency, all of whom shall be independent, and at least one (1) of whom shall be a Councillor.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the Sc'ianew government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the FAC.

(4) The Council shall establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the FAC;

(b) requiring confirmation, before appointment, that each potential member of the FAC is eligible to be a member and is independent; and

(c) requiring each member of the FAC annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) Subject to subsections (6) and (7), the FAC members shall be appointed to hold office for staggered terms of not less than two (2) complete fiscal years.

(6) A FAC member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) FAC meetings;

(b) the member is convicted of an offence under the *Criminal Code*;

(c) the member fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law;

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(d) the member breaches the COIP; or

(e) the Chair recommends removal, on reasonable grounds.

(7) If a FAC member is removed from office, resigns or dies before the member's term of office expires, the Council shall as soon as practicable appoint a new FAC member to hold office for the remainder of the first member's term of office.

(8) If a FAC member is unable to attend or participate in a FAC meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the FAC without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member satisfies all of the requirements set out in this Law for being a member of the FAC.

Chair and Vice-Chair

12.(1) The Council shall appoint a Chair and a Vice-Chair of the FAC, one of whom shall be a Councillor.

(2) If Council appoints a non-Councillor as Chair,

(a) Council shall send to the Chair notices and agendas of all Council meetings;

(b) on request of the Chair, Council shall provide the Chair with any materials or information provided to Council respecting matters before it; and

(c) the Chair may attend and speak at Council meetings.

Committee Procedures

13.(1) The quorum of the FAC is two (2) members, including at least one (1) Councillor.

(2) Except where a FAC member is not permitted to participate in a decision because of a conflict of interest, every FAC member has one (1) vote in all FAC decisions.

(3) In the event of a tie vote in the FAC, the Chair may cast a second tiebreaking vote.

(4) Subject to subsection (5), the administrator and the SFO shall be notified of all FAC meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The administrator or the SFO may be excluded from all or any part of a FAC meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the administrator or the SFO; or

(b) it is a meeting with the auditor.

(6) The FAC shall meet

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(a) at least once every quarter in each fiscal year as necessary to conduct the business of the FAC; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The FAC shall provide minutes of its meetings to the Council and report to the Council on the substance of each FAC meeting within one (1) month after each meeting.

(8) Subject to this Law and any directions given by the Council, the FAC may make rules for the conduct of its meetings.

(9) After consultation with the administrator, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The FAC shall carry out the following activities in respect of the financial administration of Sc'ianew:

(a) annually review, and recommend to the Council for approval, the multi-year financial plan;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Sc'ianew against the annual budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of Sc'ianew that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

15. The FAC shall carry out the following audit activities in respect of the financial administration of Sc'ianew:

(a) make recommendations to the Council and the administrator on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of Sc'ianew;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 94 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the FAC.

Council Assigned Responsibilities

16. The Council may assign to the FAC the following activities in respect of the financial administration of Sc'ianew:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) preparing, and recommending to the Council for approval, cash management plans;

(c) reviewing and reporting to the Council on the financial content of any Sc'ianew reports;

(d) reviewing, monitoring and reporting to the Council on the appropriateness of Sc'ianew's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Council for approval, any proposed significant changes in Sc'ianew's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of Sc'ianew's financial assets, including debts owed to Sc'ianew;

(g) reviewing and reporting to the Council on Sc'ianew's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;

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(i) monitoring compliance with the legal obligations of Sc'ianew, including legislative, regulatory and contractual obligations, and report to the Council;

(j) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of Sc'ianew's insurance coverage respecting significant risks to Sc'ianew; and

(l) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Administrator

17.(1) The Council shall appoint a person as administrator of Sc'ianew and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Sc'ianew, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures that

(i) facilitate effective internal financial administration controls, and

(ii) address the hiring, management and dismissal of officers and employees of Sc'ianew;

(b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of Sc'ianew;

(c) hiring the employees of Sc'ianew, as the administrator considers necessary, and setting the terms and conditions of their employment;

(d) overseeing, supervising and directing the activities of all officers and employees of Sc'ianew;

(e) overseeing and administering the contracts of Sc'ianew;

(f) actively monitoring compliance with any agreements and funding arrangements entered into by Sc'ianew;

(g) preparing, recommending to the Council, and maintaining and revising as necessary the organization chart referred to in section 20;

(h) together with the SFO, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

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(i) together with the SFO, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

(j) performing any other duties of the administrator under this Law; and

(k) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the administrator's duties specified in this Law.

(3) The administrator may assign the performance of any of the administrator's duties or functions

(a) to an officer or employee of Sc'ianew; and

(b) with the approval of the Council, to a contractor or agent of Sc'ianew,

provided that the person reports directly to the administrator or, in the absence of the administrator, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the administrator of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

18.(1) The Council shall appoint a person as SFO of Sc'ianew and may set the terms and conditions of that appointment.

(2) Reporting to the administrator, the SFO is responsible for the day-to-day management of the financial administration system of Sc'ianew, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of Sc'ianew;

(c) preparing the draft annual budgets and, with advice and input from the tax administrator, any draft amendments to the component of the annual budget respecting Sc'ianew's local revenues;

(d) preparing the monthly financial information required in section 62, the quarterly financial statements required in section 63 and the draft annual financial statements required in section 64;

(e) preparing the financial components of reports to the Council and of the multi-year financial plans referred to in subsection 14(1);

(f) in consultation with the administrator, actively monitoring compliance with any agreements and funding arrangements entered into by Sc'ianew;

(g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(h) administering and supervising the maintenance of the records of all receipts and expenditures of Sc'ianew to facilitate the annual audit;

(i) actively monitoring compliance with the Act, this Law, any other applicable Sc'ianew law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Sc'ianew.

(j) preparing or providing any documentation and financial information required by the Council or the FAC to discharge its responsibilities;

(k) evaluating the financial administration systems of Sc'ianew and recommending improvements to the administrator or the FAC;

(l) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(m) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks, and ensuring approved procedures are followed;

(n) together with the administrator, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(o) together with the administrator, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (m) taking into consideration the cost of implementing those controls;

(p) performing any other duties of the SFO under this Law; and

(q) carrying out any other activities specified by the administrator that are not contrary to the Act or inconsistent with the SFO's duties under this Law.

(3) With the approval of the administrator, the SFO may assign the performance of any of the SFO's duties or functions of the SFO to any officer, employee, contractor or agent of Sc'ianew, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator appointed under Sc'ianew local revenue law reports to the administrator in respect of the performance of any of the tax administrator's duties or functions under Sc'ianew's local revenue laws, the Act and this Law.

(2) In addition to any duties or functions under Sc'ianew's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) managing local revenues and the local revenue account on a day-to-day basis;

(b) recommending to the SFO the draft and amended budgets for the component of the annual budget respecting local revenues;

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(c) recommending to the SFO the local revenues components of the multi-year financial plans;

(d) on request, providing advice to the administrator, SFO, FAC and the Council respecting local revenues matters;

(e) monitoring compliance with the Act, Sc'ianew's local revenue laws and this Law in the administration of local revenues and the local revenue account;

(f) evaluating the local revenue system of Sc'ianew and recommending improvements to the administrator; and

(g) performing any other duties of the tax administrator under this Law.

(3) With the approval of the administrator, the tax administrator may assign the performance of any of the tax administrator's duties or functions to any officer, employee, contractor or agent of Sc'ianew, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council shall establish and maintain a current organization chart, which shall include the following information:

(a) all governance, management and administrative systems of Sc'ianew;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council and the FAC and all other committees of the Council and Sc'ianew,

(ii) the administrator, the SFO, the tax administrator and other officers of Sc'ianew, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the administrator shall provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of Sc'ianew and a member of Sc'ianew.

(3) The Council shall take all reasonable steps to ensure that Sc'ianew hires or retains qualified and competent personnel to carry out the financial administration activities of Sc'ianew.

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DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of Sc'ianew, a Councillor shall

(a) comply with this Law, any other applicable Sc'ianew law and the Act or any regulations or standards made under the Act;

(b) act honestly, in good faith and in the best interests of Sc'ianew;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor shall be removed from the FAC in accordance with subsection 11(6), if applicable;

(b) as soon as practicable after the contravention was determined, the Council shall post a public notice of the details of the determination for a period of not less than thirty-one (31) days; and

(c) Sc'ianew may use any legal means available to remedy the situation.

Conduct of Officers, Employees, Contractors and Agents

22.(1) This section applies to

(a) an officer, employee, contractor and agent of Sc'ianew;

(b) a person acting under the delegated authority of the Council or Sc'ianew; or

(c) a member of a committee of the Council or Sc'ianew who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Sc'ianew, that person shall

(a) comply with this Law, any other applicable Sc'ianew law and the Act or any regulations or standards made under the Act;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

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(3) The Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Sc'ianew;

(b) the terms of every contract of a contractor of Sc'ianew;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of Sc'ianew.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) Sc'ianew may use any legal means available to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of Sc'ianew is April 1 to March 31 of the following year.

Multi-Year Financial Plan

24. No later than March 31 of each year, the Council shall approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) sets out projected revenues, segregated by significant category;

(c) sets out projected expenditures, segregated by significant category; and

(d) shows any anticipated surplus or authorized deficits.

Content of Annual Budget

25.(1) The annual budget shall encompass all the operations for which Sc'ianew is responsible and shall identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

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(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated surplus or deficit, and the application of year-end surplus funds.

(2) The revenue category of moneys derived from Sc'ianew lands shall be shown separately in the annual budget from other revenues and shall include a sub-category for revenues from natural resources obtained from Sc'ianew lands.

Annual Budget and Planning Process Schedule

26.(1) On or before March 10 of each year, the SFO shall prepare and submit to the FAC for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before March 15 of each year, the FAC shall

(a) review the draft annual budget and recommend an annual budget to the Council for approval; and

(b) review the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council shall review and approve the annual budget for Sc'ianew for the next fiscal year.

(4) In the event that there is a material variance in the forecasted revenues or expenditures respecting local revenues,

(a) on or before June 15 of each year, the tax administrator, in consultation with the SFO, shall prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting Sc'ianew's local revenue account;

(b) on or before June 30 of each year, the FAC shall review the draft amendment of the component of the annual budget respecting Sc'ianew's local revenue account and recommend an amendment to the annual budget to the Council for approval; and

(c) no later than July 15 of each year, the Council shall approve the amendment of the component of the annual budget respecting Sc'ianew's local revenue account.

Additional Requirements for Annual Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council shall ensure that

(a) the multi-year financial plan of Sc'ianew demonstrates how and when this deficit shall be addressed and how it shall be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of Sc'ianew.

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Amendments to Annual Budgets

28.(1) The annual budget of Sc'ianew shall not be changed without the approval of the Council.

(2) Subject to paragraph 26(4)(c) and section 35, unless there is a substantial change in the forecasted revenues or expenses of Sc'ianew, the Council shall not approve a change to the annual budget of Sc'ianew.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to local revenues shall be prepared, approved and amended in accordance with applicable provisions of the Act and of FNTC standards.

Policy for Member Information or Involvement

30.(1) The Council shall post a public notice of each Council meeting when each of the following is presented to the Council for approval:

(a) the annual budgets, including any component of the annual budget respecting Sc'ianew's local revenue account;

(b) the multi-year financial plan;

(c) an amendment to the annual budget;

(d) annual budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) shall state whether and how members may be involved in the decision under consideration.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

31.(1) No account may be opened for the receipt and deposit of money of Sc'ianew unless the account is

(a) in the name of Sc'ianew;

(b) opened in a financial institution; and

(c) authorized by two (2) Councillors and the administrator.

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(2) Sc'ianew shall establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Sc'ianew has money held in trust;

(d) a land and resources account for money from revenues from Sc'ianew lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 80.

(3) Sc'ianew may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Sc'ianew's financial assets.

Accounts Management

32. The SFO shall take all reasonable steps

(a) to ensure the safekeeping of all money received by Sc'ianew; and

(b) to ensure that all money received by Sc'ianew is deposited as soon as practicable into the appropriate accounts described in section 31.

DIVISION 3 - Expenditures

Prohibited Expenditures

33.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law or as permitted in section 13.1 of the Act.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money shall not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The administrator may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another law of Sc'ianew.

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(2) The expenditure under subsection (1) shall be reported to the Council as soon as practicable and the Council shall amend the annual budget to include the expenditure.

(3) Subsection (1) does not give the administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(4) For greater certainty, this section does not authorize an expenditure of local revenues.

Requisitions for Payment

36.(1) No money may be paid out of any account without an invoice or requisition for payment as required under this section.

(2) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(3) The administrator shall authorize payment out of, or sign a requisition for payment from, a trust account.

(4) The administrator and the tax administrator shall authorize payment out of a local revenue account.

DIVISION 4 - General Matters

Cash Management

37. The Council shall establish policies or procedures or give directions respecting effective cash management.

Interest

38.(1) All interest earned on an account described in subsection 31(2) shall be retained in that account.

(2) Subject to the *Interest Act*, Sc'ianew may charge interest at a rate set from time to time by the Council on any debts or payments owed to Sc'ianew that are overdue.

Refunds

39. Money received by Sc'ianew that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write-Off and Extinguishment of Debts

40. All or part of a debt or obligation owed to Sc'ianew may be written off or extinguished only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

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Year-End Surplus

41.(1) Subject to subsections (2) and (3) and to any obligations under a contract or funding agreement, an operating surplus at the end of the fiscal year shall be paid into the general account described in paragraph 31(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year shall be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year shall be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

42.(1) Except as specifically authorized in this Law or in a local revenue law, Sc'ianew shall not borrow money from or grant security to a person other than Sc'ianew or an entity.

(2) Subject to this Law, if Sc'ianew is authorized in this Law to borrow money or grant security, the Council may authorize the SFO to borrow money or grant security in the name of Sc'ianew

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

43.(1) Sc'ianew may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt shall be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Sc'ianew may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) Sc'ianew may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Sc'ianew.

Financial Agreements

44.(1) Sc'ianew may enter into the following agreements in the name of Sc'ianew:

(a) for the purpose of efficient management of Sc'ianew's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Sc'ianew's financial assets, agreements with financial institutions

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respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the administrator may enter into any agreements referred to in subsection (1) on behalf of Sc'ianew.

Borrowing for Authorized Expenditures

45. If the general account described in paragraph 31(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Sc'ianew may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

Borrowing Member Requirements

46.(1) This section applies if Sc'ianew is a borrowing member.

(2) If Sc'ianew has obtained long-term financing secured by property taxes from the FNFA, Sc'ianew shall not subsequently obtain long-term financing secured by property tax revenues from any person.

(3) Sc'ianew may only obtain long-term financing from the FNFA as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by Sc'ianew from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

47. Subject to this Law and a local revenue law, Sc'ianew may borrow money that is required for the repayment or refinancing of any debt of Sc'ianew, other than a debt in relation to money borrowed under section 45, if it will result in a lower interest rate or more favourable terms for Sc'ianew.

Use of Borrowed Money

48. All or some of the money borrowed for a specific purpose by Sc'ianew and not required to be used immediately for that purpose may be temporarily invested under subsection 54(1) until required for that purpose.

Execution of Security Documents

49.(1) Subject to subsection (2), a security granted by Sc'ianew shall be signed by two (2) Councillors.

(2) A security granted by Sc'ianew in respect of local revenues shall be signed by two (2) Councillors and by the tax administrator.

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Operational Controls

50. The Council shall establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Sc'ianew's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

51.(1) Subject to subsections (2) and (3), Sc'ianew shall not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Sc'ianew may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Sc'ianew governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Sc'ianew lands or lands owned in fee simple by, or in trust for, Sc'ianew, or

(ii) any other property of Sc'ianew.

(3) Sc'ianew may carry on business activities for the primary purpose of profit if the Council, after receiving advice from a lawyer or accountant, determines that the business activities

(a) do not result in a material liability for Sc'ianew; or

(b) do not otherwise expose Sc'ianew's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

52.(1) Sc'ianew shall not give a guarantee unless the Council has considered the report of the SFO under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the SFO shall prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Sc'ianew to honour the guarantee should it be required to do so.

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(3) Sc'ianew shall not give an indemnity unless it is

(a) authorized under section 93;

(b) necessary and incidental to and included in another agreement to which Sc'ianew is a party; or

(c) in relation to a security granted by Sc'ianew that is authorized under this Law or another Sc'ianew law.

(4) Subject to a resolution described in section 93, the Council shall make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Sc'ianew and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Sc'ianew.

Authority to Invest

53.(1) Except as specifically authorized in this Law or another Sc'ianew law, Sc'ianew shall not invest Sc'ianew's financial assets.

(2) If Sc'ianew is authorized in this Law to invest Sc'ianew's financial assets, the Council may authorize the administrator or the SFO to invest Sc'ianew's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

54.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by Sc'ianew in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

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(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Sc'ianew as permitted under the terms of the trust or under the laws of British Columbia.

(3) If Sc'ianew has established an investment account under section 31, Sc'ianew may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Sc'ianew is a shareholder;

(b) a trust in which Sc'ianew is a beneficiary;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) a limited partnership in which Sc'ianew is a partner; or

(e) a member investment program described in section 55.

(4) Despite any other provision in this section, Sc'ianew may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the FNFA:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if Sc'ianew has a loan from the FNFA secured by other revenues.

Permitted Investments in Sc'ianew Member Activities

55.(1) Sc'ianew may only make a loan to a Sc'ianew member or to an entity in which a Sc'ianew member has an interest if the loan is made from a program of Sc'ianew that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the SFO shall prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) shall satisfy the following criteria:

(a) the program shall be universally available to all Sc'ianew members;

(b) the terms and conditions of the program shall be published and accessible to all Sc'ianew members;

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(c) all loans made from the program and all payments received from those loans shall be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans shall be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council shall establish policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

56.(1) If Sc'ianew is authorized to make an investment or loan under this Law, the administrator or SFO may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Sc'ianew is authorized to make a loan under this Law, the Council shall establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

57.(1) Annually, and more often if necessary, the administrator shall identify and assess any significant risks to Sc'ianew's financial assets, Sc'ianew's tangible capital assets as defined in Part V, and the operations of Sc'ianew.

(2) Annually, and more often if necessary, the administrator shall report to the FAC on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

58.(1) On recommendation of the FAC, the Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any liability of Sc'ianew, and any assets, property or resources under the care or control of Sc'ianew.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer, or their personal representatives, against any liability arising from that person being or having been a Councillor or an officer.

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Fraud Risks

59. The Council shall establish procedures for the identification and assessment of the following types of potential fraud in Sc'ianew:

(a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and that may result in material omissions from or misstatements of financial reports;

(b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;

(c) thefts of the Nation's assets in circumstances where the thefts may result in material omissions from or misstatements in financial reports; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

60. All accounting practices of Sc'ianew shall comply with GAAP.

Separate Accounting

61.(1) The senior financial advisor shall account for local revenues of Sc'ianew separately from other moneys of Sc'ianew.

(2) If Sc'ianew has a loan from the FNFA that is secured by other revenues, the SFO shall

(a) account for all other revenues of Sc'ianew separately from other moneys of Sc'ianew; and

(b) provide the FNFA or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

62. Within forty-five (45) days of the end of each month, the SFO shall prepare, and provide to the Council and the FAC, financial information respecting the financial affairs of Sc'ianew for that month.

Quarterly Financial Statements

63.(1) Within sixty (60) days of the end of each quarter of the fiscal year, the SFO shall prepare, and provide to the Council and the FAC, financial statements for Sc'ianew for that quarter.

(2) Within thirty (30) days of receiving the quarterly financial statements in subsection (1), the statements shall be

(a) reviewed by the FAC and recommended to Council for approval; and

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(b) reviewed and approved by the Council.

Annual Financial Statements

64.(1) Within one hundred (100) days following the end of each fiscal year, the SFO shall prepare and provide to the FAC, the draft annual financial statements of Sc'ianew for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The draft annual financial statements shall be prepared in a form approved by the Council on the recommendation of the FAC, and shall include the following information:

(a) the financial information of Sc'ianew for the fiscal year;

(b) the local revenue account annual financial statements referred to in section 65; and

(c) the revenue categories of Sc'ianew's lands referred to in subsection 25(2).

(3) The FAC shall present draft annual financial statements to the Council for review within one hundred and five (105) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

65.(1) The tax administrator, in consultation with the SFO, shall prepare separate annual financial statements respecting Sc'ianew's local revenues in accordance with FMB standards respecting financial reporting of local revenues.

(2) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB standards respecting financial reporting of local revenues permit Sc'ianew to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and Sc'ianew chooses to report on its local revenues in that manner.

Special Purpose Reports

66. The SFO shall prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Sc'ianew;

(d) a report setting out the information required in paragraph 55(3)(c);

(e) a report setting out moneys of Sc'ianew derived from Sc'ianew's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Sc'ianew's lands; and

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(f) any other report required under the Act or an agreement.

Appointment of Auditor

67.(1) Sc'ianew shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the FAC and shall include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and FMB standards, where applicable, or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Sc'ianew, an auditor shall

(a) be independent of Sc'ianew, and of Councillors, officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in British Columbia.

(4) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise Sc'ianew in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

68.(1) To conduct an audit of the annual financial statements of Sc'ianew, the auditor shall be given access to

(a) all records of Sc'ianew for examination or inspection and given copies of these records on request; and

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(b) any Councillor, officer, employee, contractor or agent of Sc'ianew to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) shall

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Sc'ianew as necessary for the performance of the auditor's duties.

(3) The auditor shall be given notice of

(a) every meeting of the FAC; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which the auditor shall be given notice under this section or to which the auditor has been invited and shall be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Sc'ianew.

(5) The auditor may communicate with the FAC, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the FAC.

(6) The auditor may be excluded from any part of a meeting of the FAC or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

69.(1) Within one hundred and twenty (120) days of the end of each fiscal year, the auditor shall audit the annual financial statements of Sc'ianew referred to in both subsections 64(1) and 65(1), in accordance with GAAS and with any applicable INAC reporting requirements.

(2) When conducting the audit, the auditor shall provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in section 66.

Review of Audited Annual Financial Statements

70.(1) The audited annual financial statements referred to in subsection 69(1) shall be provided to the FAC for its review and consideration not more than one hundred twenty (120) days after the fiscal year-end for which the statements were prepared.

(2) The Council shall review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

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Access to Annual Financial Statements

71.(1) Before the annual financial statements referred to in subsection 69(1) may be published or distributed, they shall

(a) be approved by the Council;

(b) be signed by

(i) a quorum of the Council, including the Chief of Sc'ianew,

(ii) the Chair,

(iii) the SFO, and

(iv) the administrator; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 69(1) shall be available for inspection by members of Sc'ianew at the principal administrative offices of Sc'ianew during normal business hours.

(3) In accordance with subsection 14(2) of the Act, the audited annual financial statements respecting local revenues referred to in section 65, shall be available for inspection at the principal administrative offices of Sc'ianew during normal business hours by:

(a) the members of Sc'ianew;

(b) any other persons who have an interest in, or the right to occupy, possess or use Sc'ianew's lands;

(c) the FNTC, the FMB and the FNFA; and

(d) the Minister responsible for INAC.

Annual Report

72.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council shall prepare an annual report on the operations and financial performance of Sc'ianew for the previous fiscal year.

(2) The annual report referred to in subsection (1) shall include the following:

(a) a description of the services and operations of Sc'ianew;

(b) a progress report on any established financial objectives and performance measures of Sc'ianew; and

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(c) the audited annual financial statements referred to in subsection 69(1) for the previous fiscal year;

(d) any special purpose reports referred to in section 66, including the auditor's review comments.

(3) The administrator shall provide the annual report referred to in subsection (1)

(a) to a member of Sc'ianew on request;

(b) to the FMB as soon as practicable after the report's publication, if Sc'ianew has a certificate issued by the FMB under section 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if Sc'ianew is a borrowing member.

(4) The administrator shall establish and maintain a register for the annual report that identifies all Sc'ianew members who have requested a copy of the annual report, and includes:

(a) the date each request was received; and

(b) the date the annual report was provided or made available to the member.

(5) If a member requested a copy of the annual report and the administrator does not provide the annual report to the member in a timely manner, the member may apply to the Council to request a copy of the report.

(6) The administrator shall report quarterly to the FAC on the steps taken to ensure compliance with subsections (2) to (4).

DIVISION 8 - Information and Information Technology

Ownership of Records

73.(1) All records that are produced by or on behalf of Sc'ianew or kept, used or received by any person on behalf of Sc'ianew are the property of Sc'ianew.

(2) The Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Sc'ianew.

Operations Manual

74.(1) The administrator shall prepare and maintain a current operations manual respecting every element of Sc'ianew's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) shall be made available to Councillors, members of the FAC and all other Council committees, and officers and employees of Sc'ianew.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Sc'ianew, that part of the operations manual shall be made available to the contractor or agent.

Record Keeping and Maintenance

75.(1) The administrator shall ensure that Sc'ianew prepares, maintains, stores and keeps secure all of Sc'ianew's records that are required under this Law or any other applicable law.

(2) Sc'ianew's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of Sc'ianew shall be stored for at least seven (7) years after they were created.

(4) The Council shall establish policies and procedures or give directions respecting access of any persons to Sc'ianew's records.

Account Records

76.(1) The SFO or tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Sc'ianew, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If Sc'ianew has a loan from the FNFA that is secured by other revenues, the SFO shall prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Sc'ianew, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

77.(1) No person may be given access to Sc'ianew's records containing confidential information except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(2) All persons who have access to Sc'ianew's records shall comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

78. The Council shall establish policies or procedures or give directions respecting internal controls for information technology used by Sc'ianew in its operations to ensure the integrity of Sc'ianew's financial administration system and its database.

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PART V - Capital Projects

Council General Duties

79. The Council shall take reasonable steps to ensure that

(a) Sc'ianew's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Sc'ianew's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Sc'ianew's lands are located.

Tangible Capital Assets Reserve Fund

80. The Council shall establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

81. At each FAC meeting, the administrator or SFO shall report on the following subjects, as applicable:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 84 for every capital project.

Life-Cycle Management Program

82.(1) The administrator or the senior financial officer shall establish and keep current a register of all Sc'ianew's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

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(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the administrator shall arrange for the inspection and review of the state of each of Sc'ianew's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining useful life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 31 of each year, the SFO shall prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Sc'ianew's tangible capital assets for the next fiscal year;

(b) short-, medium- and long-term forecasts of the estimated cost for rehabilitation or replacement of Sc'ianew's tangible capital assets;

(c) the proposed budget for rehabilitation of Sc'ianew's tangible capital assets for the next fiscal year; and

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(d) the proposed budget for replacement of Sc'ianew's tangible capital assets for the next fiscal year.

Review by Finance and Audit Committee

83.(1) Each year, on or before the earlier of

(a) February 28, or

(b) INAC's deadline for submitting a capital plan or capital plan update,

(c) the FAC shall review the information, schedules and budget prepared under section 82 for the following purposes:

(d) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(e) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(f) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before February 28 of each year, the FAC shall review any plans for new construction of Sc'ianew's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

84.(1) The Council shall establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

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(2) All Sc'ianew capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

85. The administrator may retain the services of a professional engineer or other consultant to assist the administrator, FAC and Council to carry out their obligations under this Part.

PART VI - Miscellaneous

Financial Management Board Standards and Authority

86.(1) If Sc'ianew is a borrowing member or has a certificate issued by the FMB under section 50(3) of the Act, Sc'ianew shall comply with all the applicable FMB standards.

(2) If the Council becomes aware that Sc'ianew is not complying with a FMB standard referred to in subsection (1), the Council shall as soon as practicable take the required actions to bring Sc'ianew into compliance with the FMB standard.

Delegated Authority on Intervention

87.(1) Without limiting section 53 of the Act, if

(a) Sc'ianew is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to Sc'ianew under section 53 of the Act that third-party management of Sc'ianew's local revenue is required,

the Council delegates to the FMB:

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third party management of Sc'ianew's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act, as adapted by *the Financing Secured by Other Revenues Regulations*, if

(a) Sc'ianew is using its other revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to Sc'ianew under section 53 of the Act that third-party management of Sc'ianew's other revenues is required,

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the Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act, as adapted by the Financing Secured by Other Revenues Regulations, and

(d) any other of the Council's powers required to give effect to third-party management of Sc'ianew's other revenues under the Act.

Land Management Obligations

88.(1) Sc'ianew shall comply with the *First Nations Land Management Act* and the Land Code.

(2) The Council shall establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of Sc'ianew for the management of Sc'ianew's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

89.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Sc'ianew is not authorized by or under this Law or another Sc'ianew law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Sc'ianew,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chair, a Councillor or the administrator.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor shall report them to the Chair, a Councillor or the administrator.

(3) If an officer, employee, contractor or agent of Sc'ianew becomes aware of any circumstances described under subsection (1), officer, employee, contractor or agent of Sc'ianew shall report them to the Chair, a Councillor or the administrator.

Inquiry into Report

90.(1) If a report is made under section 89, the recipient of the report shall inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) A person who receives a report under section 89 may refer the investigation to an independent third party.

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(3) The FAC may make a further inquiry into any findings reported to it under this section but, in any event, shall make a report to the Council respecting any circumstances reported to the FAC under this section, including the FAC's recommendations, if any.

Protection of Parties

91.(1) All reasonable steps shall be taken by the administrator, the members of the FAC and the Councillors to ensure that the identity of the person who makes a report under section 89 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 89 shall not be subjected to any form of reprisal by Sc'ianew or by a Councillor, officer, employee, contractor or agent of Sc'ianew as a result of making that report.

(3) The administrator and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Council.

(4) If a person makes a report under section 89 that is frivolous or vexatious, Sc'ianew may take the following actions:

(a) a director or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) Sc'ianew may use any legal means available to it to remedy the situation.

(5) The Council shall establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 89 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 89; and

(c) concerning the fair treatment of a person against whom a report has been made under section 89.

Liability for Improper Use of Money

92.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Sc'ianew's local revenue law is personally liable to Sc'ianew for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of Sc'ianew and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

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(3) An amount owed to Sc'ianew under subsection (1) may be recovered for Sc'ianew by Sc'ianew, a member of Sc'ianew or a person who holds a security under a borrowing made by Sc'ianew.

(4) It is a good defence to any action brought against an officer or employee of Sc'ianew for unauthorized expenditure, investment or use of Sc'ianew's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

93.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Sc'ianew official, a category of Sc'ianew official or all Sc'ianew officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Sc'ianew official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

94.(1) On or before December 31 of each year, the FAC shall conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Sc'ianew; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) If Sc'ianew is a borrowing member,

(a) Sc'ianew may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act; and

(b) any amendment of this Law shall be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

95. If Sc'ianew intends to apply to become a borrowing member, the Council shall provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

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Coming into Force

96.(1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 29, 61-71, 76 and 87 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when Sc'ianew becomes a borrowing member of the FNFA.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2017, at Beecher Bay, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

Sc'ianew FAL, 2017

SCHEDULE

Sc'ianew Conflict of Interest Policy

PART I - Interpretation

Interpretation

1.(1) In this Schedule,

"the FAL" means the Financial Administration Law to which this Schedule is attached and forms a part;

"real property" includes

(a) an interest in a Sc'ianew lands held under a lease,

(b) an interest in Sc'ianew lands, with respect to which the person is a mortgagor or mortgagee,

(c) an interest, license or permit in Sc'ianew lands which allows a person to take resources from Sc'ianew lands, and

(d) fee simple property held off reserve, within a one kilometre (1 km) radius of Sc'ianew lands; and

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common-law partner for at least one (1) year in a marriage-like relationship.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in the FAL.

(3) Sections 3 and 5 of the FAL apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and the FAL, the provision of the FAL applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position shall be affected by the individual's private interests.

Sc'ianew FAL, 2017

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Sc'ianew of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

(5) Individuals may declare themselves to be in a conflict of interest even if the circumstances do not fit within the circumstances described at subsections (1) to (3).

PART II - Councillors and Committee Members

Application

3. This Part applies to all Councillors of Sc'ianew and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors shall avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

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Disclosure of Interests

5.(1) A Councillor shall file a written disclosure of the following information with the administrator:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property held by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(2) A Councillor shall file a written disclosure under subsection 5 on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(3) The administrator shall establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(4) On request of a Sc'ianew member or any person engaged in any aspect of the financial administration of Sc'ianew, the administrator shall permit that member or person to view the register referred to in subsection (3).

(5) Any person who views the register referred to in subsection (3)

(a) may only use the information contained in the register for purposes related to the FAL and this Schedule; and

(b) shall not share or distribute the information contained in the register.

(6) If a person breaches subsection (5), Sc'ianew may take the following actions:

(a) a director or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) Sc'ianew may use any legal means available to it to remedy the situation.

(7) The Council may establish policies or procedures or give directions respecting the register referred to in subsection (3).

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Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor shall not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii)normal exchanges common at public cultural events of Sc'ianew;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Sc'ianew to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a Councillor or a person referred to in subsection (1), the Councillor shall make a written disclosure of the gift to the administrator under section 5, and the gift shall be treated as the property of Sc'ianew.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Sc'ianew.

Confidential Information

7.(1) Councillors shall keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to Sc'ianew members.

(2) Councillors shall only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Sc'ianew FAL, 2017

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor shall disclose the circumstances of the conflict of interest to the administrator and to the other Council members as soon as practicable, and no later than the next Council meeting.

(2) A Councillor shall leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting shall record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor shall not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor shall not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(6) Where, as a result of a conflict of interest, a quorum of the Council can never be established,

(a) members of the FAC shall be appointed to sit as alternate members of the Council, so that a quorum of the Council is established; or

(b) the matter shall be referred to the FAC, who shall decide the matter.

(7) Where, as a result of a conflict of interest, a quorum of a committee can never be established, the matter shall be determined by the Council.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council shall determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting shall record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor shall comply with section 8.

Sc'ianew FAL, 2017

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a Councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of Sc'ianew.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee shall act honestly and in good faith and in the best interests of Sc'ianew.

(2) An officer or employee shall avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The administrator shall ensure that every officer and employee is informed of their obligations under this Part and shall take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes they have a conflict of interest, the officer or employee shall

(a) disclose the circumstances in writing as soon as practical to the administrator or, in the case of the administrator, to the Chair; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the administrator or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family shall not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

Sc'ianew FAL, 2017

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Sc'ianew;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Sc'ianew to another person.

(3) Where an officer or employee receives a gift or benefit that does not meet the criteria set out at subsection (2), the officer or employee shall

(a) advise the administrator, or

(b) in the event of the administrator, advice the Chair,

and the gift shall become the property of Sc'ianew.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee shall disclose these employment or business interests in writing to the administrator or, in the case of the administrator, to the Chair.

(2) An officer or employee shall ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee shall keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to Sc'ianew members.

(2) An officer or employee shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Sc'ianew FAL, 2017

Sc'ianew Property and Services

17.(1) Officers and employees shall not use any personal property or services of Sc'ianew for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees shall not acquire any personal property of Sc'ianew unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of Sc'ianew, other than a person who has an employment contract with Sc'ianew.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Sc'ianew.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor shall comply with Part III of this Schedule as if the contractor were an officer or employee of Sc'ianew.

General Obligations

20.(1) A contractor shall act at all times with integrity and honesty

(a) in its dealings with Sc'ianew; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Sc'ianew.

(2) A contractor shall not attempt to obtain preferential treatment from Sc'ianew by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor shall ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Sc'ianew is informed of their obligations under this Part and shall take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor shall keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

Sc'ianew FAL, 2017

(2) A contractor shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor shall not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor shall not take advantage of a business or investment opportunity being considered by Sc'ianew and which the contractor becomes aware of while performing services for Sc'ianew unless Sc'ianew has determined not to pursue the opportunity.

Sc'ianew Property and Services

23. If a contractor has been provided the use of any property or services of Sc'ianew in order to perform services for Sc'ianew, the contractor shall not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of Beecher Bay ("Sc'ianew") enacted the *Beecher Bay Property Assessment Law, 2016*, which came into force on September 15, 2016; and

B. The Sc'ianew Council deems it to be in the best interests of Sc'ianew to amend that law,

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Property Assessment Amendment Law, 2017.*

2. Subsection 21(1) of the *Beecher Bay Property Assessment Law, 2016*, is hereby amended by deleting it in its entirety and replacing it with the following:

21.(1) Sc'ianew shall remunerate

(a) the chair or acting chair at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 20(2), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) a member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the ARB required under this Law or expressly authorized by the Council.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the ___ day of March 29th, 2017, at Beecher Bay, in the province of British Columbia.

A quorum of the Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

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

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Curtis Wilson

Councillor Jason Price

Councillor Shelly Haunch

Councillor Anthony Roberts

Councillor Christopher Roberts

Councillor Junior Henderson

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$2,268,953
TOTAL REVENUES:	**$2,268,953**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$2,500
b. General Administrative	$285,000
c. BC Assessment	$18,500
d. Board of Review	$2,500
2. Transportation	
a. Roads and Streets	$10,000
b. Snow and Ice Removal	$4,000
3. Recreation and Cultural Services	
a. Recreation	$12,000
b. Culture	$80,000
c. Other Recreation and Culture	$175,000
4. Community Development	
a. Education	$120,000
b. Housing	$50,000
c. Planning and Zoning	$200,000
d. Economic Development Program	$95,000
e. Land Rehabilitation and Beautification	$80,000
f. Tourism	$35,000
5. Environment Health Services	
a. Water Purification and Supply	$22,500
b. Sewage Collection and Disposal	$22,500

6. Other Services	
a. Health	$15,000
b. City of Campbell River Service Agreement	$1,000,000
7. Contingency Amounts	
a. Contingency Amounts	$39,453
TOTAL EXPENDITURES:	**$2,268,953**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Campbell River, Service Agreement	$ 1,000,000
b. BC Assessment	$ 18,500

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Curtis Wilson

Councillor Jason Price

Councillor Shelly Haunch

Councillor Anthony Roberts

Councillor Christopher Roberts

Councillor Junior Henderson

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value:
1 Residential	9.98428
2 Utilities	29.53772
3 Supportive Housing	7.82528
4 Major Industry	70.13542
5 Light Industry	23.61420
6 Business and Other	19.89371
7 Forest Land	30.89658
8 Recreational Property/Non-Profit Organization	13.29507
9 Farm	14.66848

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of the Campbell River Indian Band enacted the *Campbell River Indian Band Property Assessment Law, 2011*, which came into force on October 6, 2011; and

B. The Council of the Campbell River Indian Band deems it to be in the best interests of the Campbell River Indian Band to amend that law,

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Property Assessment Amendment Law, 2017.*

2. Section 22 of the *Campbell River Indian Band Property Assessment Law, 2011* is hereby amended by deleting it in its entirety and replacing it with the following:

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in paragraph 21(2)(a) or (b), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 15th day of May, 2017, at Campbell River, in the province of British Columbia.

A quorum of the Council consists of four (4) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson

Councillor Shelly Haunch

Councillor Junior Henderson

Councillor Jason Price

Councillor Christopher Roberts

Councillor Tony Roberts Jr.

Councillor Curtis Wilson

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

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

"First Nation" means the Cayoose Creek Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Cayoose Creek Indian Band Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2017, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Perry Redan

Councillor Jessica Hopkins

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$23,874.62
TOTAL REVENUES	**$23,874.62**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 900.00
b. General Administrative	$ 3,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$ 3,254.00
c. Regulatory Measures	$ 3,500.00
3. Transportation	
a. Roads and Streets	$ 2,154.00
b. Snow and Ice Removal	$ 2,300.00
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$ 5,557.26
d. Recycling	
e. Other Environmental Services	
5. Grants:	
a. Home owner grant equivalents:	$1,900.00
6.. Contingency Amounts	$ 2,342.88
TOTAL EXPENDITURES	**$24,908.14**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 1,033.52
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	
BALANCE	**$0**

Note: The First Nation has the following Service agreement with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	District of Lillooet, fire protection	$	3,500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2017, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Perry Redan

Councillor Jessica Hopkins

SCHEDULE

TAX RATES

PROPERTY CLASS VALUE	RATE PER $**1000** OF ASSESSED
Class 1 – Residential	5.14691
Class 2 – Utilities	22.61738
Class 4 - Major Industry	16.00887
Class 5 - Light Industry	12.60007
Class 6 - Business and Other	11.28377
Class 8 - Recreational Property/Non-Profit Organization	5.05871
Class 9 - Farm	8.85871

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of the Cayoose Creek Indian Band enacted the *Cayoose Creek Indian Band Property Assessment Law, 2014*, which came into force on September 17, 2014; and

B. The Council of the Cayoose Creek Indian Band deems it to be in the best interests of Cayoose Creek Indian Band ("Sekw'el'was") to amend that law,

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Property Assessment Amendment Law, 2017.*

2. Subsection 22(1) of the *Cayoose Creek Indian Band Property Assessment Law, 2014*, is hereby amended by deleting it in its entirety and replacing it with the following:

22.(1) Sekw'el'was shall remunerate

(a) the chair, or acting chair, at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member, or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) a member, or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the ARB required under this Law or expressly authorized by the Council.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 18th day of APRIL, 2017, at Lillooet, in the province of British Columbia.

A quorum of the Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Robin Frank

Councillor Jessica Hopkins

Councillor Perry Redan

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

GRASS 15 RESERVE

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwa:y Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act,* delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenue;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve;

D. Subsection 10(2) of the *First Nations Fiscal Management Act* requires that when a property taxation law or a law under paragraph 5(1)(a.1) has been made, at least once each year, a law must be made establishing a budget for the expenditure of revenues raised under those laws; and

E. The Ch-ihl-kway-ukh Tribe Society wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Grass 15 Reserve Property Assessment Law, 2016*;

"Delegate" means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the Delegate under a local revenue law and payments made to the Delegate in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Grass 15 Reserve Property Taxation Law, 2016.*

3. The Delegate's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the Delegate wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Delegate must amend this Law in accordance with board of directors procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 18 day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Director Robert Combes

Director Angie Bailey

Director David Jimmie

Director _____

Director Brenda Wallace

Director Derek Epp

Director _____

Director _____

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$24,927
TOTAL REVENUES	**$24,927**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	$2,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	$20,435
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	

g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	$2,492
TOTAL EXPENDITURES	**$24,927**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

GRASS 15 RESERVE

ANNUAL RATES LAW, 2017

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act,* delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve; and

D. Subsection 10(1) of the *First Nations Fiscal Management Act* requires that where a property taxation law has been made that, at least once each year, a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve must be made;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Grass 15 Reserve Property Assessment Law, 2016*;

"Delegate" means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

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

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Grass 15 Reserve Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

1

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 18 day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Director Robert Combes

Director Brenda Wallace

Director Angie Bailey

Director Derek Epp

Director David Jimmie

Director _____

Director _____

Director _____

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	6.11371	6.37365
Class 2 - Utilities	54.20958	56.82069
Class 4 - Major Industry	14.82205	15.38969
Class 5 - Light Industry	14.46325	15.03089
Class 6 - Business and Other	14.60769	15.20311
Class 8 - Recreational Property/Non-Profit Organization	7.51298	7.81072
Class 9 - Farm	30.02376	31.53798

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Chawathil First Nation Property Assessment By-Law* (2004);

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Chawathil First Nation Property Taxation By-Law* (2004).

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2017, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

Chief Ruth E. Peters

Vice-Chief Norman Florence

Councillor Bobbi E. Peters

Councillor Deanna L. John

Councillor Jeanie Kay Moreno

Councillor Audrey George

Councillor Rosemarie E. Peters

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 525,663.00
b. Payments received in lieu of taxes	$ 2,000.00
TOTAL REVENUES	**$ 527,663.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 94,000.00
b. General Administrative	$ 50,000.00
c. Other General Government	$ 8,788.70
2. Protection Services	
a. Other Protective Services	$ 16,246.00
3. Transportation	
a. Roads and Streets	$ 5,000.00
b. Parking	$ 5,000.00
4. Recreation and Cultural Services	
a. Recreation	$ 30,000.00
b. Culture	$ 5,000.00
c. Playgrounds	$ 3,000.00
5. Community Development	
a. Housing	$ 38,162.00
b. Community Building	$ 200,000.00
6. Other Services	
a. Alternative Health	$ 10,000.00
b. Western Health	$ 10,000.00
10. Contingency Amounts	$ 52,466.30
TOTAL EXPENDITURES	**$ 527,663.00**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$-
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Chawathil First Nation Property Assessment Law, 2017*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chawathil First Nation Property Taxation Law, 2017.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2017, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

Chief Ruth E. Peters

Vice-Chief Norman Florence

Councillor Bobbi E. Peters

Councillor Deanna L. John

Councillor Jeanie Kay Moreno

Councillor Audrey George

Councillor Rosemarie E. Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $ 1000 Of Assessed Value
Class 2 – Utilities	58.51966
Class 6 - Business and Other	22.39760
Class 10 - Railway	37.00981

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Cheam First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Cheam First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2017, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Ernest Crey

Councillor: Dionne Shaw

Councillor: Muriel Victor

Councillor: Andrew Victor

Councillor: Chad Douglas

Councillor: Darwin Douglas

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax	$331,625.66
2. Moneys from Reserve Funds :	
a. Multi-plex Reserve Fund	107.73
TOTAL REVENUES	**$331,733.39**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$10,000.00
b. General Administrative	$30,807.00
c. Other General Government	$24,862.00
2. Protection Services	
a. Policing	$30,000.00
b. Firefighting	$5,000.00
c. Regulatory Measures	$5,000.00
d. Other Protective Services	$5,000.00
3. Transportation	
a. Snow and Ice Removal	$2,000.00
b. Public Transportation	$7,357.00
4. Recreation and Cultural Services	
a. Recreation (including capital construction of multi-plex)	$91,200.00
b. Culture	$15,900.00
c. Heritage Protection - Pilalt	$6,945.00
5. Community Development	
a. Housing	$7,000.00
6. Environment Health Services	
a. Sewage Collection and Disposal	$2,500.00
b. Garbage Waste Collection and Disposal	$5,000.00
7. Other Services	
a. Health	$40,000.00
b. Education	$10,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Rates Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Cheam First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Cheam First Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cheam First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2017, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Ernest Crey

Councillor: Dionne Shaw

Councillor: Muriel Victor

Councillor: Andrew Victor

Councillor: Chad Douglas

Councillor: Darwin Douglas

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	-	-
Class 2 - Utilities	54.20958	56.82069
Class 4 - Major Industry	-	-
Class 5 - Light Industry	-	-
Class 6 - Business and Other	14.60769	15.20311
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	-	-
Class 9 - Farm	30.02376	31.53798

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COOK'S FERRY

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act.

NOW THEREFORE the Council of the Cook's Ferry duly enacts as follows:

1. This Law may be cited as the *Cook's Ferry Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Cook's Ferry Indian Band Assessment By-Law, 1993;*

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

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Cook's Ferry Indian Band Taxation By-Law, 1993.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of July, 2017, at Spences Bridge, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief David Walkem

Councillor Pearl Hewitt

Councillor Tina Draney

Councillor Christine Minnabarriet

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$66,777
TOTAL REVENUES	**$66,777**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative ($10,000 wages, $2,000 training)	$12,000
c. Other General Government ($2,800 BC Assessment, $3,000 Audit)	$5,800
2. Protection Services	
a. Fire Protection	$1,500
3. Transportation	
a. Roads and Streets (Admin Parking Lot Safety)	$10,000
b. Snow and Ice Removal (Snow & Dust Control)	$10,000
4. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism (Signage)	$7,799
5. Environment Health Services	
a. Water Purification and Supply	$1,000
b. Sewage Collection and Disposal	$500
c. Garbage Waste Collection and Disposal	$1,000
d. Recycling	$500
e. Other Environmental Services	
6. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture (Assessment of Irrigation Intake Infrastructure)	$10,000
d. Education	
e. Other Services	
7. Contingency Amounts	$6,678
TOTAL EXPENDITURES	**$66,777**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	Spence Bridge Improvement District –[Fire Protection]	$12,859.15
b.	Thompson Nicola Regional District –[911 Dispatch, Water, and Garbage]	$14,836.00
c.	BC Hydro – [Street Lighting]	$2162.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COOK'S FERRY

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection (10)(1) of the *First Nations Fiscal Management Act,* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Cook's Ferry duly enacts as follows:

1. This Law may be cited as the *Cook's Ferry Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Cook's Ferry Assessment By-Law, 1993*;

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cook's Ferry Property Taxation By-Law, 1993.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of July, 2017, at Spences Bridge, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief David Walkem

Councillor Pearl Hewitt

Councillor Tina Draney

Councillor Christine Minnabarriet

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Class 2 – Utilities	41.55236
Class 4 - Major Industry	34.40280
Class 10 – Regulated Railway	18.8549

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012;*

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Coldwater Indian Band Property Assessment Law, 2012*;

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

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation's annual budget for the fiscal year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change

the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of, and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of July, 2017, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Aljam

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$218,567
TOTAL REVENUES	**$218,567**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$1,600
b. General Administrative	$48,933
c. Tax Appeals	
d. Other General Government	$2085
2. Protection Services	
a. Policing	
b. Fire Protection	$8,000
c. Regulatory Measures	
d. Animal / Pest Control	
3. Transportation	
a. Roads and Streets	$8,000
b. Snow and Ice Removal	$10,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$13,000
b. Culture	$5,000

	c. Other Recreation and Culture	$5,000
5.	Community Development	
	a. Education	$5,000
	b. Housing	$10,000
	c. Planning and Zoning	
	d. Community Planning	$5,000
	e. Economic Development Program	
	f. Heritage Protection	
	g. Agricultural Development	$5,000
	h. Urban Renewal	
	i. Beautification	$3,000
	j. Land Rehabilitation	
	k. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	$20,000
	c. Garbage Waste Collection and Disposal	$12,000
	d. Other Environmental Services	
7.	Other Services	
	a. Health	$10,000
	b. Social Programs and Assistance	$10,000
	c. Agriculture	
	d. Tourism	
	e. Trade and Industry	
	f. Other Service	
8.	Grants:	
	a. Home owner grant equivalents:	
	b. Other grants:	
	i.	
	ii.	
	iii.	
9.	Contingency Amounts	$16,949
10.	Transfers into reserve funds	
	a. CIB Capital Reserve Fund	$10,000
	b. CIB Income Stabilization Fund	$10,000
11.	Repayment of moneys borrowed from reserve funds	
	a.	

b.

TOTAL EXPENDITURES **$218,567**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus –

Local revenues carried forward from the the previous budget year $

BALANCE **$0**

Note: This Budget includes the attached Appendix.

Appendix A
Reserve Fund Balances

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2017:	$525,911.15
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$ 10,000
ii. from CIB Income Stabilization Fund:	$
Interest earned in current year	$ 15,777.33
Moneys repaid	$
Ending balance as of March 31, 2018	$551,688.48
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2017:	$82,875.30
Transfers out	
i. to local revenue account:	$
ii. to CIB Capital Reserve Fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$10,000
ii. from _____ reserve fund:	$
Interest earned in current year	$ 2,486.26
Moneys repaid	$
Ending balance as of March 31, 2018	$95,361.56

8. Contingency Amounts	
a. Contingency Amounts	$33,162.39
TOTAL EXPENDITURES	**$331,733.39**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from previous budget year	$0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from previous budget year	$0.00
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Fraser Valley Regional District – Bus Service	$ 7,356.40
b. Fraser Valley Regional District – Fire Fighting	$27,951.12
c. District of Kent – Fire Fighting	$ 546.12

Note: This Budget includes one attached Appendix.

Appendix A

Reserve Fund Balances

1. Multi-plex Reserve Fund	
Beginning balance as of April 1, 2017:	$107.73
Transfers out	
a. transfer to local revenue account for multi-plex construction:	107.73
Interest earned in current year:	0.00
Ending balance as of March 31, 2018:	$00.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Coldwater Indian Band Property Assessment Law, 2012*;

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the12th day of July, 2017, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Aljam

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE

Tax Rates

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	10.2261
Class 2 – Utilities	51.7465
Class 4 - Major Industry	41.7093
Class 5 - Light Industry	27.6500
Class 6 - Business and Other	27.8482
Class 8 - Recreational Property/Non-Profit Organization	12.1365
Class 9 - Farm	17.5171

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COWICHAN TRIBES FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

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

"First Nation" means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Cowichan Tribes First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five(5) members of Council.

Chief William C. Seymour

Councillor Debra Toporowski

Councillor Andrew Canute

Councillor Darin George

Councillor Craig George

Councillor Dora Wilson

Councillor Garrett Elliott

Councillor Howard George

Councillor Stuart Pagaduan

Councillor Albie Joseph Charlie

Councillor Calvin Swustus

Councillor ~~Cindy Daniels~~

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$2,576,641
b. Payments received in lieu of taxes (BC Hydro)	$ 19,905
c. Business Licencing	$ 7,470
TOTAL REVENUES	**$2,604,016**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$1,299,410
2. Protection Services	
a. Policing	$ 12,699
b. Firefighting	$ 750
c. Other Protective Services	$ 45,394
3. Transportation	
a. Roads and Streets	$ 211,052
b. Snow and Ice Removal	$ 25,000
c. Parking	$ 11,325
4. Recreation and Cultural Services	
a. Recreation	$ 249,387
5. Environment Health Services	
a. Water Purification and Supply	$ 258,998
b. Sewage Collection and Disposal	$ 168,000
c. Recycling	$ 31,046
d. Other Environmental Services	$ 20,000

6. Other Services	
a. Health	$ 340,589
b. Social Programs and Assistance	$ 104,084
7. Contingency Amounts	$ 27,982
8. Transfer into Reserve Funds	$ 0
TOTAL EXPENDITURES	**$2,805,716**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 201,700
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of North Cowichan *(service provider)*	Fire Protection (Maple Bay Petro) *(service provided)*	$ 750

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Building Expansion Reserve Fund	
Beginning balance as of April 1, 2017:	$ 0
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 0
Ending balance as of March 31, 2018:	$ 0

2. Contingency Reserve Fund	
Beginning balance as of April 1, 2017:	$ 0
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 0
Ending balance as of March 31, 2018:	$ 0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COWICHAN TRIBES FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

"First Nation" means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William C. Seymour

Councillor Debra Toporowski

Councillor Andrew Canute

Councillor Darin George

Councillor Craig George

Councillor Dora Wilson

Councillor Garrett Elliott

Councillor Howard George

Councillor Stuart Pagaduan

Councillor Albie Joseph Charlie

Councillor Calvin Swustus

Councillor ~~Cindy Daniels~~ HG

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	10.3100
Class 2 – Utilities	36.6700
Class 4 - Major Industry	30.5500
Class 5 - Light Industry	25.7800
Class 6 - Business and Other	22.7900
Class 9 - Farm	11.2800

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COWICHAN TRIBES FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of the Cowichan Tribes First Nation enacted the *Cowichan Tribes First Nation Property Assessment Law, 2013*; and

B. The Cowichan Tribes First Nation Council deems it to be in the best interests of the First Nation to amend that law,

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Property Assessment Amendment Law, 2017*.

2. Subsection 22(1) of the *Cowichan Tribes First Nation Property Assessment Law, 2013*, is hereby amended by deleting it in its entirety and replacing it with the following:

22.(1) The First Nation must remunerate

(a) the chair or acting chair at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 22(1), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) a member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 23 day of May, 2017, at the City of Duncan, in the province of British Columbia.

A quorum of the Council consists of five (5) members of Council.

Chief William C. Seymour

Councillor Debra Toporowski

Councillor Andrew Canute

Councillor Darin George

Councillor Craig George

Councillor Dora Wilson

Councillor Garrett Elliott

Councillor Howard George

Councillor Stuart Pagaduan

Councillor Albie Joseph Charlie

Councillor Calvin Swustus

Councillor Cindy Daniels

DOIG RIVER FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Doig River First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Doig River First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Doig River First Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the elected Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"department manager" means a manager in charge of running a program or department of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Doig River First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed within 60 days of the Council election to hold office for staggered terms of not less than two (2) complete fiscal years with the exception of any councillor members who are not re-elected and must be replaced.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

(9) Upon their appointment, each Committee member must take a course, as approved by the Council, to maintain their financial competency.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets in collaboration with the senior manager and the department managers and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category;

(c) anticipated expenditures for the implementation and requirements of this Law; and

(d) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before March 1 of each year, the senior financial officer and senior manager must prepare and submit to the Council for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) No later than March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(3) On or before June 30 of each year, the senior financial officer and senior manager must prepare and submit a draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(4) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation or its affiliated companies;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer or senior manager to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) Subject to subsection (2), the First Nation must not act as a lending agent to any parties or entities external to the First Nation.

(2) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(3) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(4) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(5) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, provided that the loans do not cause financial hardship to the First Nation or take away from the First Nation's outstanding financial obligations and including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair and a quorum of the Council,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(iv) the senior manager; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the

First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1) this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of Feb, 2017, at Doig River, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

Chief Trevor Makadahay

Councillor Gerry Attachie

Councillor Kelvin Davis, Jr.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars ($100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013;*

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 20*13.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2017, at Gitsegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief –Willie Blackwater

Deputy Chief – Anne Howard

Councillor – Victoria Russell

Councillor – Jennifer Howard

Councillor – Kenneth Tait

Councillor – Brian Wesley

Councillor – Morris Williams

Councillor – Julia Walker

Councillor – Cynthia Jones

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 1,208
2. Other Revenue	
a. Provincial Railway Grant	$ 44,000
TOTAL REVENUES	**$ 45,208**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 2,500
b. General Administrative	$ 2,500
c. BCAA assessment contract	$ 1,521
2. Transportation	
a. Roads and Streets	$ 25,200
b. Snow and Ice Removal	
3. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	$ 3,357
d. Economic Development Program	$ 10,000
e. Tourism	
4. Contingency Amounts	$ 130
TOTAL EXPENDITURES	**$ 45,208**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Gitsegukla Band duly enacts as follows:

1. This Law may be cited as the *Gitsegukla First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2017, at Gitsegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief –Willie Blackwater

Deputy Chief – Anne Howard

Councillor – Victoria Russell

Councillor – Jennifer Howard

Councillor – Kenneth Tait

Councillor – Brian Wesley

Councillor – Morris Williams

Councillor – Julia Walker

Councillor – Cynthia Jones

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value
Class 1 – Residential	5.38044
Class 2 – Utilities	25.14068
Class 4 - Major Industry	18.46001
Class 5 - Light Industry	15.05121
Class 6 - Business and Other	13.05011
Class 8 - Recreational Property/Non-Profit Organization	5.77964
Class 9 - Farm	9.57964

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

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

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Courtenay, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Nicole Rempel

Councillor Joshua Frank

Councillor Sharlene Frank

Councillor Melissa Quocksister

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$17,075.55
TOTAL REVENUES	**$17,075.55**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$5,500.00
b. BC Assessment	$138.86
2. Protection Services	
a. Firefighting	$2,713.60
3. Transportation	
a. Roads and Streets	$1020.00
b. snow removal and salt	$1,334.40
4. Environment Health Services	$3,000.00
a. Sewage Collection and Disposal	
b. Garbage Waste Collection and Disposal	$2,000.00
9. Grants:	
a. Home owner grant equivalents:	$5,021.30
10. Contingency Amounts	$1,700.00
TOTAL EXPENDITURES	**$22,428.16**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 5,352.61
2. Accumulated Deficit – Local revenue expenditures carried forward	

from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$138.86
b. Town of Comox	$2,713.60

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Rates Law 2017.*

2. In this Law:

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

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, and subject to section 5, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($350.00) for the taxation year

5. Notwithstanding sections 3 and 4, where:

(a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars ($200.00), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age, the taxable property shall be taxed at two hundred ($200.00) for the taxation year.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Courtenay, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Nicole Rempel

Councillor Joshua Frank

Councillor Sharlene Frank

Councillor Melissa Quocksister

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000.00 of Assessed Value
Class 1 – Residential	5.60828
Class 2 – Utilities	28.45883
Class 4 - Major Industry	21.68339
Class 5 - Light Industry	18.27459
Class 6 - Business and Other	15.37278
Class 8 - Recreational Property/Non-Profit Organization	6.72768
Class 9 - Farm	10.52768

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

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

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

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

"Taxation Law" means the *Kanaka Bar Indian Band Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of July, 2017, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councillor Bobby Michell

Councillor Daniel Hance

Councillor Donna Hance

Councillor Pauline Michell

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 17,192
b. Payments in lieu of taxes	$300,235
TOTAL REVENUES	**$ 317,427**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$109,107
b. General Administrative	$198,000
2. Community Development	
a. Agriculture	$7,146
3. Contingency Amounts	$3,174
TOTAL EXPENDITURES	**$ 317,427**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment Law, 2015;*

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kanaka Bar Indian Band Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of July, 2017, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councillor Bobby Michell

Councillor Daniel Hance

Councillor Donna Hance

Councillor Pauline Michell

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 2 – Utilities	26.14319
Class 10 – Regulated Railway Rate	18.9272

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kitselas Property Assessment Act, 2012*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Kitselas Property Taxation Act, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

1

specific to local taxation revenue

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of July, 2017, at Kitselas Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

~~Chief~~ Joe Bevan

Councillor Susan Bevan

Councillor Clarisa Spencer

Councillor Roxanne Ridler

Councillor Judy Gerow

Councillor Cyril Bennett-Nabess

Councillor Gerald Seymour

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 16,141.93
b. Province of BC Railway Grant (CN)	$ 27,711.08
TOTAL REVENUES	**$43,853.01**

PART 2: EXPENDITURES

1. Administration	
Other General Government	$ 500.00
2. Transportation	
a. Roads and Streets	$12,000.00
b. Snow and Ice Removal	$12,353.01
3. Recreation and Cultural Services	
a. Recreation	$2,000.00
b. Culture	$2,000.00
4. Community Development	
a. Planning and Zoning	$2,000.00
b. Community Planning	$1,000.00
c. Land Rehabilitation and Beautification	$2,000.00
5. Environment Health Services	
b. Sewage Collection and Disposal	$3,000.00
c. Garbage Waste Collection and Disposal	$3,000.00
d. Recycling	$3,000.00
6. Contingency	$ 1000.00
TOTAL EXPENDITURES :	**$43,853.01**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kitselas First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Kitselas Property Assessment Act, 2012*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kitselas Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of July, 2017, at Kitselas Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Joseph Bevan

Councillor Susan Bevan

Councillor Roxanne Ridler

Councillor Clarisa Spencer

Councillor Judy Gerow

Councillor Gerald Seymour

Councillor Cyril Bennett-Nabess

SCHEDULE

PROPERTY CLASS	RATE PER $1000 Of Assessed Value
Class 2 – Utilities	25.05952
Class 5 - Light Industry	14.97235
Class 6 - Business and Other	12.99329

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kwantlen First nation Property Assessment and Taxation By-law*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

1

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of May, 2017, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 112,429
b. BC Hydro Community Development Fund	3,588
c. Province of BC Railway Agreement	17,246
d. Tax Penalties, Interest and Miscellaneous	3,000
TOTAL REVENUES:	**$ 136,263**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 15,056
b. Other General Government	6,741
2. Protection Services	
a. Policing	12,979
b. Firefighting	4,759
3. Transportation	
a. Roads and Streets	5,097
b. Public Transit	3,095
4. Recreation and Cultural Services	
a. Recreation	23,045
b. Culture	22,384
c. Other Recreation and Culture	1,933
5. Community Development	
a. Planning and Zoning	1,725
b. Community Planning	1,412
c. Economic Development Program	410
6. Environment Health Services	
a. Recycling	2,505
7. Grants	
a. Homeowner Grants	34,000
8. Contingency Amounts	
a. Contingency Amounts	1,122
TOTAL EXPENDITURES:	**$ 136,263**

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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Mission – Agreement for various local services $ 46,373.88

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Rates Law, 2017*.

2. In this Law:

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

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

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of May, 2017, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	6.66597
2 Utilities	50.83800
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	-
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Property Assessment Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION

PROPERTY ASSESSMENT LAW, 2017

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SCHEDULES

I Property Classes
II Request for Information by Assessor
III Declaration of Purpose for the Use of Assessment Information
IV Assessment Notice
V Request for Reconsideration of Assessment
VI Notice of Appeal to Assessment Review Board
VII Notice of Withdrawal
VIII Notice of Hearing
IX Order to Attend Hearing/Produce Documents
X Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Kwantlen First Nation deems it to be in the best interests of KFN to make a law for such purposes; and

C. The Council of Kwantlen First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Kwantlen First Nation Property Assessment Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 9(3);

"assessor" means a person appointed by Council under subsection 3(1);

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

"complainant" means a person who commences an appeal of an assessment under this Law;

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

"KFN" or "Kwantlen First Nation" means Kwantlen First Nation, being a First Nation and a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"Land Code" means the Kwantlen First Nation Land Code;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

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

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

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

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

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary, tax administrator or other person designated by Council to act as the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Kwantlen First Nation Property Taxation Law, 2017*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of KFN, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint, by Council Resolution, one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law, all interests in land for which payments-in-lieu may be accepted by Council, and any other interests in land which Council directs, regardless of whether or not they are taxable.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to KFN, care of the Tax Administrator.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date the amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to KFN, care of the Tax Administrator, and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of KFN until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by KFN, the assessment roll is open to inspection in the KFN office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The assessor or the tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year , mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6) or any other fee as prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, C.20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any

time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the First Nation, care of the Tax Administrator;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of KFN but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) KFN must remunerate

(a) the chair (or acting chair) at 150% of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at 150% of the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at 150% of the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) KFN must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of KFN or a member of Council;

(c) is an employee of KFN; or

(d) has financial dealings with KFN, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in KFN does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation KFN and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal (Schedule VI),

(b) a copy of the Assessment Notice, or an extract of the applicable information, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person, including KFN, who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written,

electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera.*

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a fee that is the greater of twenty dollars ($20) or the fee equal to the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act,* R.S.B.C. 1996, c.80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a fee that is the greater of twenty dollars ($20) or the fee equal to the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act,* R.S.B.C. 1996, c.80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of

the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, within ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in aggregate form in accordance with a service agreement with a local government or utility; or

(d) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law;

or

(c) a failure of KFN, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

56. The *Kwantlen First Nation Property Assessment and Taxation By-law* dated July 26, 2004, as amended, is hereby repealed in its entirety.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of SEPTEMBER, 2017, at LANGLEY, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE KWANTLEN FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Kwantlen First Nation Property Assessment Law, 2017,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Kwantlen First Nation

Dated: _____ , 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Kwantlen First Nation Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Kwantlen First Nation Property Assessment Law, 2017*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Kwantlen First Nation Property Assessment Law, 2017* and must be delivered to the Assessor at the following address:

[**insert address**]

_____

Assessor for the Kwantlen First Nation

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kwantlen First Nation
[address as set out on assessment notice]

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kwantlen First Nation
[**address as set out in the assessment notice**]

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2017*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal. Appeals received without the required fee may not be processed.

A copy of the Assessment Notice, or the available extracts of the information contained therein, must be enclosed with this Notice of Appeal.

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Kwantlen First Nation
c/o Kwantlen First Nation
23690 Gabriel Lane, P.O. Box 108
Fort Langley, B.C.
V1M 2R4

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2017* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ **[address]**

AND TAKE NOTICE that you should bring to the hearing [**insert # copies**] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [**describe interest in land**].

The Assessment Review Board believes that you may have information [**OR documents**] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [**indicate the applicable provisions below**]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [**address**]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [**list documents**] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [**address**] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the _Kwantlen First Nation , hereby certify that this is the _____ First Nation [**revised/supplementary**] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Kwantlen First Nation Property Assessment Law, 2017*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION
PROPERTY TAXATION LAW, 2017

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SCHEDULES
I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
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VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Kwantlen First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Kwantlen First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Kwantlen First Nation Property Taxation Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Kwantlen First Nation Property Assessment Law, 2017*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

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

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"KFN" or "Kwantlen First Nation" means Kwantlen First Nation, being a First Nation and a band named in the schedule to the Act;

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

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

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

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

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of the Director of Finance and Administration, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person

to whom it is owed, or is actually paid.

(3) Where a person is entitled to a refund of taxes, Council may by Resolution, as an alternative to providing a refund by cheque, direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to KFN in respect of taxable property held by that person.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a KFN member;

(b) subject to subsection (2), any interest in land held or occupied by KFN or a KFN Corporation; and

(c) the land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a KFN member, KFN, or a KFN Corporation, as the case may be, where that interest in land is actually occupied by someone other than a KFN member, KFN, or a KFN Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

8.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $350,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $150,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) Council may, from time to time, by resolution establish any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(6) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(7) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(8) Upon termination of the revitalization agreement by Council under subsection (7):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (7)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(9) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(10) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; and

(c) to promote economic development by members on the reserve.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) In order to qualify for a grant under paragraph (1)(c), the holder must be a corporation, the majority of the shares of which are held by or for the benefit of one (1) or more members of the First Nation, that operates a business on the property.

(5) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours by cheque, money order, MasterCard, Visa, debit, cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Kwantlen First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

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

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the

amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest

in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including any penalties, interest and other charges, from previous taxation years, second, to a penalty, interest and other charges added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must receive authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Subject to subsection 26(5), where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a

Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property under subsection (2) must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property under subsection (2) must immediately deliver the seized personal property to the tax administrator.

(5) The tax administrator shall ensure the care and custody of any seized personal property until it is either redeemed by the bettor by payment of all outstanding taxes and the full costs of seizure and storage or sold under sections 32 and 33.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Subject to subsection 26(5),where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and

Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Lands Manager

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development and the KFN Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development and the KFN Lands Manager in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined, or pursuant to any applicable rules of court, pay it into court.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under

this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Services Provided from Local Revenues

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time

and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Kwantlen First Nation Property Assessment and Taxation By-law* dated July 26, 2004, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of SEPTEMBER, 2017, at LANGLEY, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR KWANTLEN FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Kwantlen First Nation Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Kwantlen First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Kwantlen First Nation Property Taxation Law, 2017*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Kwantlen First Nation, located at
23690 Gabriel Lane, P.O. Box 108
Fort Langley, B.C.
V1M 2R4

during normal business hours. Payment must be by cheque, money order, MasterCard, Visa, debit, or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Kwantlen First Nation Property Taxation Law, 2017.*

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs [**Insert details**]	$_____
Total Payable	$_____

_____

Tax Administrator for Kwantlen First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$250
2.	For service of notice on each person or place by the First Nation	$250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$70 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kwantlen First Nation Property Taxation Law, 2017*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for Kwantlen First Nation

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kwantlen First Nation Property Taxation Law, 2017*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $ _____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Kwantlen First Nation, located at 23690 Gabriel Lane, Fort Langley, BC, V1M 2R4 during normal business hours. Payment must be by cheque, money order, MasterCard, Visa, debit, or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for Kwantlen First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Kwantlen First Nation Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for Kwantlen First Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Kwantlen First Nation will take place on _____ , 20____ at _____ o'clock at _____ [**location**].

The following personal property, seized pursuant to Part XIII of the *Kwantlen First Nation Property Taxation Law, 2017*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for Kwantlen First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Kwantlen First Nation Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender **[auction]** as follows:

1. The public tender **[auction]**, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kwantlen First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender **[auction]** at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender **[auction]** there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Kwantlen First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender **[auction]** in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, Kwantlen First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of Kwantlen First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kwantlen First Nation Property Taxation Law, 2017*.

_____
Tax Administrator for Kwantlen First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [**auction**] for unpaid taxes, penalties and interest owed to the Kwantlen First Nation.

The public tender [**auction**] will take place on:

_____ , 20____ at _____ o'clock at

_____ [**location**].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [**auction**], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kwantlen First Nation as set out in this notice.

3. If at the public tender [**auction**] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [**auction**] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Kwantlen First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kwantlen First Nation Property Taxation Law, 2017*.

_____
Tax Administrator for Kwantlen First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Kwantlen First Nation Property Taxation Law, 2017.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for Kwantlen First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

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

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$206,639
TOTAL REVENUES:	**$206,639**

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative	$30,000
b. Other General Government	$8,154

2. Protection Services

a. Local Service Agreement	$31,915

3. Transportation

a. Local Service Agreement	$16,870

4. Recreation and Cultural Services

a. Local Service Agreement	$18,790

5. Community Development

a. Local Service Agreement — Planning/Development	$3,300

6. Environment Health Services

a. Water Purification and Supply	$1,200
b. Sewage Collection and Disposal	$1,250
c. Garbage Waste Collection and Disposal	$1,500
d. Local Service Agreement — general E.H	$6,720
e. Local Service Agreement — Water/Sewer	$13,880

7. Grants	
a. Basic Homeowner Grants	$8,200
b. Additional Homeowner Grants	$62,800
8. Contingency Amounts	
a. Contingency Amounts	$2060
TOTAL EXPENDITURES:	**$206,639**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack for General Municipal Services:** $ 91,475.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	6.11371	6.37365
2 Utilities	54.20958	56.82069
5 Light Industry	14.46325	15.03089

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Property Assessment Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWIKWETLEM FIRST NATION

PROPERTY ASSESSMENT LAW, 2017

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SCHEDULES

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VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Kwikwetlem First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Kwikwetlem First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Kwikwetlem First Nation Property Assessment Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

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

"complainant" means a person who commences an appeal of an assessment under this Law;

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

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

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

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

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

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

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

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Kwikwetlem First Nation Property Taxation Law, 2017*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

3

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and

improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the

taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the

assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a

taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) for his or her services at a rate of seven hundred and twenty-five dollars ($725) per day,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at a rate of six hundred and twenty-five dollars ($625) per day, and

(c) a member (or a replacement member appointed to act), other than those referenced in paragraphs (a) and (b), for his or her services at a rate of five hundred dollars ($500) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a

personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, or extract of the information contained therein, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or

assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further

participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of June, 2017, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Ron Giesbrecht

Councillor John Peters

Councillor Fred Hulbert Sr.

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE KWIKWETLEM FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Kwikwetlem First Nation Property Assessment Law, 2017,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Kwikwetlem First Nation

Dated: _____, 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ **[name]**, of _____ **[address]**, _____ **[city]**, _____ **[province]**, _____ **[postal code]**, declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Kwikwetlem First Nation Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Kwikwetlem First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [**Name(s) & addresses**]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Kwikwetlem First Nation Property Assessment Law, 2017*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Kwikwetlem First Nation Property Assessment Law, 2017,* and must be delivered to the Assessor at the following address: [**insert address**].

Assessor for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kwikwetlem First Nation

[address as provided on assessment notice]

PURSUANT to the provisions of the Kwikwetlem F*irst Nation Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[include the description of the interest in land as found in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kwikwetlem First Nation

[address of assessor as provided on the Assessment Notice]

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Assessment Law, 2017*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice (or extract of information contained therein) must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Kwikwetlem First Nation

[address]

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Assessment Law, 2017*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____**[address]**

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ **[describe interest in land]**.

The Assessment Review Board believes that you may have information **[OR documents]** that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to **[indicate the applicable provisions below]**:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents **[list documents]** OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ **[address]** on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Kwikwetlem First Nation, hereby certify that this is the _____ First Nation [**revised/supplementary**] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Kwikwetlem First Nation Property Assessment Law, 2017*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWIKWETLEM FIRST NATION
PROPERTY TAXATION LAW, 2017

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Kwikwetlem First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Kwikwetlem First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Kwikwetlem First Nation Property Taxation Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Kwikwetlem First Nation Property Assessment Law, 2017*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

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

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

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

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

"holder" means a person in possession of an interest in land or a person who, for the time being,

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

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

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

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

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

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

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

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation

Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) In its sole discretion independently determined each year, Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Kwikwetlem First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

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

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request and received authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining

portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of June, 2017, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of 2 (two) members of Council.

Chief Ron Giesbrecht

Councillor John Peters

Councillor Fred Hulbert

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE KWIKWETLEM FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Kwikwetlem First Nation Property Taxation Law, 2017* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Taxation Law, 2017*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Kwikwetlem First Nation, located at 2 – 65 Colony Farm Road, Coquitlam, BC V3C 5X9 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2, 20__shall incur penalties and interest in accordance with the *Kwikwetlem First Nation Property Taxation Law, 2017*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: **[insert details]**	$_____
Total Payable	$_____

_____

Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 75 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kwikwetlem First Nation Property Taxation Law, 2017* , I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kwikwetlem First Nation Property Taxation Law, 2017*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Kwikwetlem First Nation, located at 2 – 65 Colony Farm Road, Coquitlam, BC, V3C 5X9 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Kwikwetlem First Nation Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Kwikwetlem First Nation will take place on _____ , 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to Part XIII of the *Kwikwetlem First Nation Property Taxation Law, 2017* , will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Kwikwetlem First Nation Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender **[auction]** as follows:

1. The public tender **[auction]**, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kwikwetlem First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender **[auction]** at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender **[auction]** there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender **[auction]** in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Kwikwetlem First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kwikwetlem First Nation Property Taxation Law, 2017*.

_____
Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender **[auction]** for unpaid taxes, penalties and interest owed to the Kwikwetlem First Nation.

The public tender **[auction]** will take place on:

_____ , 20____ at _____ o'clock at

_____ [**location**].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [**auction**], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kwikwetlem First Nation as set out in this notice.

3. If at the public tender **[auction]** there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender **[auction]** in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Kwikwetlem First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kwikwetlem First Nation Property Taxation Law, 2017*.

_____
Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Kwikwetlem First Nation Property Taxation Law, 2017* .

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Kwikwetlem First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'A:MEL FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

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

"First Nation" means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Leq'a:mel First Nation Properly Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Daniel Kelly

Councillor Sandy McDonald

Councillor Barb Leggat

Councillor Darrel McKamey

Councillor Shawn Gabriel

Councillor Justin Laslo

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$131,482
b. Other Revenue (Dyking)	$10,640
TOTAL REVENUES:	**$142,122**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Other General Government	$10,000
b. General Administrative	$35,000
2. Protection Services	
a. Local Service Agreement	$670
3. Transportation	
a. Local Service Agreement	$3,779
4. Recreation and Cultural Services	
a. Local Service Agreement	$6,422
5. Community Development	
a. Local Service Agreement	$3,395
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$25,000
b. Local Service Agreement - General E.H.	$2,795
c. Local Service Agreement - Water/Sewer	$1,344
7. Other Services	
a. Dyking and Drainage	$9,854

3

8. Grants	
a. Homeowner Grants	$41,063
9. Contingency Amounts	
a. Contingency Amounts	$2,800
TOTAL EXPENDITURES:	**$142,122**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for: $18,405

b. Nicomen Island Improvement District Dyking and Drainage: $9,854

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'A:MEL FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

"First Nation" means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Leq'a:mel First Nation Properly Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Daniel Kelly

Councillor Sandy McDonald

Councillor Barb Leggat

Councillor Darrel McKamey

Councillor Shawn Gabriel

Councillor Justin Laslo

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	3.79134
2 Utilities	23.46483
9 Farm	9.10084
10 Regulated Railway	17.36120

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

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

"First Nation" means the Lheidli T'enneh First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lheidli T'enneh First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2017, at Shelley, in the Province of British Colombia.

A quorum of Council consists of three (3) members of Council.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Vanessa West

Councillor Shirley Gustason

Councillor Clayton Pountney

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 46,332.93
b. Payments received in lieu of taxes – BC Hydro CDF	$ 26,245.00
c. Payments received in lieu of taxes – Provincial Railway Grant	$ 7,016.27
TOTAL REVENUES	**$ 79,594.20**

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	8,500.00
c. Other General Government	15,000.00
2. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
3. Recreation and Cultural Services	
a. Recreation	1,200.00
b. Culture	1,200.00
4. Environment Health Services	
a. Water Purification and Supply	2,000.00
b. Sewage Collection and Disposal	9,385.00
c. Garbage Waste Collection and Disposal	8,000.00
5. Contingency	4,309.20
TOTAL EXPENDITURES	**$ 79,594.20**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

"First Nation" means the Lheidli T'enneh First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2017, at Shelley, in the Province of British Colombia.

A quorum of Council consists of three (3) members of Council.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Vanessa West

Councillor Shirley Gustason

Councillor Clayton Pountney

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1,000 Of Assessed Value
Class 1 - Residential	
Class 2 – Utilities	26.32852
Class 4 - Major Industry	19.61387
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHTAKO DENE NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lhtako Dene Nation Property Assessment Law, 2016*;

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

"First Nation" means the Lhtako Dene Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lhtako Dene Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of June, 2017, at Quesnel, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Clifford Lebrun

Councillor Cindy Aldred

Councillor Wanda Aldred

Councillor Denise Paul

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 14,493
TOTAL REVENUES	**$14,493**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$13,493
2. Contingency Amounts	$1,000
TOTAL EXPENDITURES	**$14,493**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHTAKO DENE NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Lhtako Dene Nation Property Assessment Law, 2016*;

"First Nation" means the Lhtako Dene Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lhtako Dene Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than $100, the taxable property shall be taxed at $100 for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2017, at Quesnel, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Clifford Lebrun

Councillor Cindy Aldred

Councillor Wanda Aldred

Councillor Denise Paul

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000
Class 1 - Residential	10.27558
Class 2 - Utilities	57.64747
Class 4 - Major Industry	78.69223
Class 5 - Light Industry	37.47246
Class 6 - Business and Other	23.69941
Class 8 - Recreational Property/Non-Profit Organization	17.82275
Class 9 - Farm	10.19708

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Little Shuswap Lake Indian Band in the Province of British Columbia,

Little Shuswap Lake Indian Band
Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia the 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LITTLE SHUSWAP LAKE INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Little Shuswap Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Indian Band Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Little Shuswap Lake Indian Band Property Assessment Bylaw* (1995);

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

"First Nation" means the Little Shuswap Lake Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Little Shuswap Lake Indian Band Property Taxation Bylaw (*1995).

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of September, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wesley Francois

Councillor Dale Tomma

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$969,910
TOTAL REVENUES	**$969,910**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a.. Executive and Legislative	85,000
b. General Administrative	150,000
2. Protection Services	
a. Firefighting	105,921
b. Other Protection Services	26,344
3. Transportation	
a. Roads and Streets	45,000
4. Recreation and Cultural Services	
a. Recreation	31,753
5. Community Development	
a. Housing	35,000
b.. Community Buildings	95,000
c.. Economic Development Program	10,000
d. Tourism	4,126
6. Environment Health Services	
a. Water Purification and Supply	95,000
b. Sewage Collection and Disposal	40,989
c. Garbage Waste Collection and Disposal	20,000
d. Recycling	23,562
e. Environmental Services	9,590
7. Other Services	
a. Other Service	53,625

8. Grants:	
a. Home owner grant equivalents – basic.	44,000
b. Home owner grant equivalents – over 65	5,000
10. Contingency Amounts	90,000
TOTAL EXPENDITURES	**$ 969,910**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **Columbia Shuswap Regional District** (various local services)	$124,921

LITTLE SHUSWAP LAKE INDIAN BAND

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Little Shuswap Lake Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Little Shuswap Lake Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Little Shuswap Lake Indian Band Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Little Shuswap Lake Indian Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of FEB, 2017, at SQUILAX, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of Two (2) members of Council was present throughout.

Chief Oliver Arnouse

Councillor Dale Tomma

Councillor Wes Francois

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Little Shuswap Lake Indian Band in the Province of British Columbia,

Little Shuswap Lake Indian Band
Annual Rates Law, 2017

Dated at Kamloops, British Columbia the 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LITTLE SHUSWAP LAKE INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Little Shuswap Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Little Shuswap Lake Indian Band Property Assessment Bylaw* (1995);

"First Nation" means the Little Shuswap Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Little Shuswap Lake Indian Band Property Taxation Bylaw* (1995).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than Five Hundred dollars ($500), the taxable property shall be taxed at Five Hundred dollars ($ 500) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of September, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wesley Francois

Councillor Dale Tomma

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of ASSESSED VALUE
Quaaout I.R. #1	
Class 1 – Residential	4.454693
Class 2 – Utilities	42.842887
Class 5 - Light Industry	17.089872
Class 6 - Business and Other	11.224309
Class 8 – Recreation	5.174036
Chum Creek I.R. #2	
Class 1 – Residential	3.41657
Class 2 – Utilities	31.852753
Class 10 – Regulated Railway r/w	19.376986
Scotch Creek I.R. #4	
Class 1 – Residential	4.348486
Class 2 – Utilities	52.922176
Class 6 - Business and Other	23.79458
North Bay I.R. #5	
Class 1 – Residential	3.905463
Class 2 – Utilities	42.838785
Class 5 - Light Industry	12.843122
Class 6 - Business and Other	13.547846
Class 10 – Regulated Railway r/w	19.376986

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Kootenay Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Band Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

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

"First Nation" means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lower Kootenay Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of June, 2017, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jason Louie

Sandra Luke
Councillor Sandra Luke

Councillor Destyni Basil

Jared Basil
Councillor Jared Basil

Councillor Josephine Fullarton

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$57,452.50
TOTAL REVENUES	**$57,452.50**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$16,827.50
c. BC Assessment Authority services	$500.00
2. Community Development	
a. Land Rehabilitation and Beautification	$25,000.00
3. Fiscal Services	
a. Other Fiscal Services	$2,625.00
4. Other Services:	
a. Ground water pumping and management	$7500.00
5. Contingency Amounts	$5,000.00
TOTAL EXPENDITURES	$57,452.50

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$0.00**

Note: The First Nation has the following service agreement with a third-party service provider, and the amount indicated is the amount payable by the First Nation under the agreement during the budget period:

BC Assessment Authority	$ 500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

"First Nation" means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of June, 2017, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief M. Jason Louie

Councillor Jared Basil

Councillor Sandra Luke

Councillor Josephine Fullarton

Councillor Destyni Basil

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value:
Class 1 – Residential	9.444752
Class 2 – Utilities	49.087490
Class 5 - Light Industry	8.918312
Class 6 - Business and Other	4.827582
Class 9 - Farm	19.816219

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the Lower Nicola Indian Band *Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

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

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2017, at Shulus Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Aaron Sam

Councillor Bill Bose

Councillor Connie Joe

Councillor Joanne Lafferty

Councillor Lucinda Seward

Councillor Lesley Manuel

Councillor Leona Antoine

Councillor Harold Joe

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,422,679
b. BC Hydro, CDF grant	15,113
2. Moneys from Reserve Funds	
a. Capital Reserve	876,606
TOTAL REVENUES	**$2,314,398**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$260,000
b. General Administrative	290,000
2. Protection Services	
a. Firefighting	95,821
3. Recreation and Cultural Services	
a. Recreation	65,000
4. Community Development	
a. Education	84,126
b. School Addition	844,307
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	50,000
b. Recycling	10,000
6. Fiscal Services	
a. Other Payments – Public Works	250,000
7. Transfers into Reserve Funds	
a. Land Management and Capital Development Reserve	342,000
8. Contingency	23,144
TOTAL EXPENDITURES	**$ 2,314,398**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	**$ 0**
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	**$ 0**
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with th rd-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agree nent during the budget period:

Thompson-Nicola Regional District – 2017 Environmental Health Ser ices Agreement	
Garbage collection, disposal and recycling	$80,199
Thompson-Nicola Regional District – 2017 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	$2,530
BC Hydro – Street Lighting	$7,557
City of Merritt	
Fire Suppression Agreement	$3,710

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2017:	$1,963,181
Transfers out	
to local revenue account:	(876,606)
Transfers in	
from local revenue account:	342,000
Interest earned in current year:	10,000
Ending balance as of March 31, 2018:	$1,438,575

2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2017:	$106,538
Transfers out	
to local revenue account	
Transfers in	
from local revenue account:	
Interest earned in current year	1,000
Ending balance as of March 31, 2018:	$107,538

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2017, at Shulus Indian Reserve, in the Province of British Columbia

A quorum of Council consists of five (5) members of Council.

Aaron Sam, Chief

Bill Bose, Councillor

Connie Joe, Councillor

Joanne Lafferty, Councillor

Lucinda Seward, Councillor

Lesley Manuel, Councillor

Leona Antoine, Councillor

Harold Joe, Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value
1 Residential	8.0000
2 Utilities	68.4600
4 Major Industry	70.0000
5 Light Industry	27.0315
6 Business/Other	26.2800
7 Managed Forest Land	7.3000
8 Recreational/Non-Profit	10.0000
9 Farm Land	29.0000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lower Similkameen Indian Band Assessment Bylaw, 2002*;

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

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorize by this law.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of June, 2017, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Galen Illerbrun

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$264,839
2. Reserve Fund Revenue- Capital Reserve	
a. Capital Reserve Fund	$ 90,000
TOTAL REVENUES:	**$354,839**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Council Governance	$73,000
b. Taxation Administration	$17,775
c. Election/Referendum	$6,000
d. Bylaw/Law Development	$3,700
e. BC Assessment Authority	$2,560
2. Protection Services	
a. Fire Protection	$4,000
b. Homeland Security	$1,500
3. Transportation	
a. Roads and Streets	$2,500
b. School Bus	$3,000
c. Street Lights	$5,000
d. Snow Removal	$5,000
4. Recreation and Cultural Services	
a. Pavilion	$10,000
b. Parks	$1,500
c. Gymnasium	$10,000
d. Pit house	$2,000
5. Community Development	
a. Land Use Plan Implementation/planning	$5,000
b. MPB Building Operations	$45,000
c. Health	$10,000
d. Social Assistance	$2,000
e. Elders Emergency	$5,000
6. Environment Health Services	

a. Solid Waste Management	$21,000
b. Erosion Management	$5,000
c. Water Treatment IR 2	$6,300
7. Fiscal Services	
a. Year End Audit fees	$2,500
8. Other Services	
MPB Building Infrastructure	$90,000
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
a. Contingency Amounts	$10,504
12. Transfers into reserve funds	
a. Transfer into LSIB Capital Fire Hall Reserve Fund	$5,000
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$354,839**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **Regional District of Okanagan-Similkameen for Fire Protection** $ 9189

Note: This Budget includes the attached Appendix. **LSIB Reserve Fund Balances**

Appendix

LSIB Reserve Fund Balances

1. **LSIB Capital Fire Hall Reserve Fund**	
Beginning balance as of January 1, 2017:	$ 13,649.07
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$ 5,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 153
Ending balance as of December 31, 2017	**$ 18,802**
2. **LSIB Capital Reserve Fund**	
Beginning balance as of January 1, 2017:	$ 174,949.
Transfers out	
a. to local revenue account:	$ 90,000
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 767
Ending balance as of December 31, 2017	**$ 85,715**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Rates Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Lower Similkameen Indian Band Assessment Bylaw, 2002*;

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of June, 2017, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Galen Illerbrun

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	9.14400
2 Utilities	61.00000
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	20.033
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	11.02184

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lytton First Nation in the Province of British Columbia,

Lytton First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LYTTON FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Lytton First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lytton First Nation Property Assessment Law, 2016*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Lytton First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of July, 2017, at Lytton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Janet Webster

Councillor Deborah Abbott

Councillor Albert Adams

Councillor Shiela Adams

Councillor Allan Charlie

Councillor Kevin Duncan

Councillor Niakia Hanna

Councillor John Haugen

Councillor Vincent Machelle

Councillor Fred Raphael

Councillor Jason Robertson

Councillor Merika Sam

Councillor Tim Sam

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$19,714
TOTAL REVENUES	**$19,714**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$2,500
b. General Administrative	$1,000
c. Other General Government	$1,500
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	$5,000
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$9,514
9. Contingency Amounts	$ 200
TOTAL EXPENDITURES	**$19,714**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lytton First Nation in the Province of British Columbia,

Lytton First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LYTTON FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the Lytton *First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Lytton First Nation Property Assessment Law, 2016;*

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lytton First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of June, 2017, at Lytton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Janet Webster

Councillor Deborah Abbott

Councillor Albert Adams

Councillor Shiela Adams

Councillor Allan Charlie

Councillor Kevin Duncan

Councillor Niakia Hanna

Councillor John Haugen

Councillor Vincent Machelle

Councillor Fred Raphael

Councillor Jason Robertson

Councillor Menka Sam

Councillor Tim Sam

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	11.0521
Class 2 – Utilities	61.6078
Class 4 - Major Industry	117.3350
Class 6 - Business and Other	25.6492

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Malahat First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Malahat First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Malahat First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of August, 2017, at Malahat First Nation, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Caroline Harry

Councillor Vincent Harry

Councillor Mathew Harry

Councillor George Harry

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$159.64
TOTAL REVENUES	**$159.64**

PART 2: EXPENDITURES

1. General Government Expenditures	$154.64
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
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e. Other Service	
9. Contingency Amounts	$5.00
TOTAL EXPENDITURES	**$159.64**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Malahat Nation

Malahat

FINANCIAL ADMINISTRATION LAW

June 2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Malahat Nation considers it to be in the best interests of Malahat Nation to make a law for such purposes;

NOW THEREFORE the Council of Malahat Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Malahat Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of Malahat Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Malahat Nation appointed under section 76;

"Board" means Malahat Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of Malahat Nation that has been approved by the Council;

"code" means a code adopted by Malahat Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Malahat Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of Malahat Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of Malahat Nation and includes the Chief of Malahat Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Malahat Nation;

"financial institution" means First Nation Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Malahat Nation's financial statements;

"financial records" means all records respecting the financial administration of Malahat Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Malahat Nation;

"First Nation's financial assets" means all money and other financial assets of Malahat Nation;

"First Nation's lands" means all reserves of Malahat Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of Malahat Nation made by the Council or the membership of Malahat Nation;

"First Nation's records" means all records of Malahat Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of Malahat Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of Malahat nation;

"local revenue law" means a local revenue law made by Malahat Nation under the Act;

"local revenues" means money raised under a local revenue law;

"Malahat Nation" means Malahat First Nation which is named in the Schedule to the Act.

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Chief Executive Officer, Director of Finance , tax administrator and any other employee of Malahat Nation designated by the Council as an officer;

"other revenues**"** means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act*;*

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of Malahat Nation,

(b) any corporation in which Malahat Nation has a material or controlling interest,

(c) any partnership in which Malahat Nation or another related body of Malahat Nation is a partner with a material or controlling interest, or

(d) a trust of Malahat Nation;

"DOF" means the person appointed Director of Finance under section 19;

"CEO" means the person appointed Chief Executive Officer under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or Malahat Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Malahat Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Malahat Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Malahat First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of Malahat Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of Malahat Nation; and

(d) the approval of borrowing of Malahat Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Malahat Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Malahat Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Malahat Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the DOF must prepare a report separately listing the remuneration paid and expenses reimbursed by Malahat Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of Malahat Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Malahat Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Malahat Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the Malahat member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Executive Officer and the DOF must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The CEO or the DOF may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the CEO or the DOF; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the CEO, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of Malahat Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Malahat Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Malahat Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Malahat Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of Malahat Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Malahat Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Malahat Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of Malahat Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in Malahat Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of Malahat Nation's financial assets, including debts owed to Malahat Nation;

(g) to review and report to the Council on Malahat Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of Malahat Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of Malahat Nation's insurance coverage respecting significant risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Executive Officer

18.(1) The Council must appoint a person as CEO of Malahat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the CEO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Malahat Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Malahat Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Malahat Nation;

(c) to hire the employees of Malahat Nation, as the CEO considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of Malahat Nation;

(e) to oversee and administer the contracts of Malahat Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the CEO under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CEO's duties specified in this Law.

(3) The CEO may assign the performance of any of the CEO's duties or functions

(a) to an officer or employee of Malahat Nation; and

(b) with the approval of the Council, to a contractor or agent of Malahat Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the CEO of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must appoint a person as Director Of Finance of Malahat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the DOF is responsible for the day-to-day management of the systems of the financial administration of Malahat Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of Malahat Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting Malahat Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by Malahat Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of Malahat Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Malahat Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of Malahat Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Director of Finance under this Law; and

(o) to carry out any other activities specified by the Chief Executive Officer that are not contrary to the Act or inconsistent with the Director of Finance 's duties under this Law.

(3) With the approval of the CEO, the DOF may assign the performance of any of the duties or functions of the DOF to any officer, employee, contractor or agent of Malahat Nation, but this assignment

does not relieve the DOF of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If Malahat Nation is collecting local revenues, the Council must appoint a person as tax administrator of Malahat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the FOF, the tax administrator is responsible for performing the tax administrator's duties or functions under Malahat Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under Malahat Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the DOF the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the DOF the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the CEO, DOF, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, Malahat Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the CEO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of Malahat Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Malahat Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of Malahat Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and Malahat Nation,

(ii) the CEO, the DOF, the tax administrator and other officers of Malahat Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the CEO must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Malahat Nation and a member of Malahat Nation.

(4) In the course of discharging his or her responsibilities under this Law, the CEO must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that Malahat Nation hires or retains qualified and competent personnel to carry out the financial administration activities of Malahat Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of Malahat Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Malahat Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of Malahat Nation;

(b) a person acting under the delegated authority of the Council or Malahat Nation; or

(c) a member of a committee of the Council or Malahat Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Malahat Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Malahat Nation;

(b) the terms of every contract of a contractor of Malahat Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of Malahat Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Malahat Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which Malahat Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Malahat Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Malahat Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under Malahat Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Malahat Nation for the next fiscal year.

(4) On or before June 15 of each year, the DOF must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Malahat Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting Malahat Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting Malahat Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of Malahat Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of Malahat Nation.

Amendments to Annual Budgets

29.(1) The annual budget of Malahat Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of Malahat Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Malahat Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of Malahat Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting Malahat Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of Malahat Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of Malahat Nation unless the account is

(a) in the name of Malahat Nation;

(b) opened in a financial institution; and

(c) authorized by the CEO or the DOF.

(2) Malahat Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Malahat Nation has money held in trust;

(d) a land and resources account for money from revenues from Malahat Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) Malahat Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Malahat Nation's financial assets.

Accounts Management

33.(1) The DOF must ensure the safekeeping of all money received by Malahat Nation.

(2) The DOF

(a) must deposit all money received by Malahat Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. Malahat Nation must not enter into an agreement or undertaking that requires Malahat Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Chief Executive Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Executive Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Malahat Nation in relation to an appropriation must not exceed the amount specified in the budget for Malahat Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The CEO or the DOF must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the CEO or DOF may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by Malahat Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the CEO or the DOF

DIVISION 4 - General Matters

Advances

42.(1) The CEO or the DOF may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Malahat Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by Malahat Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, Malahat Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to Malahat Nation that are overdue.

Refunds

46.(1) Money received by Malahat Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to Malahat Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to Malahat Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, Malahat Nation must not borrow money or grant security.

(2) Subject to this Law, if Malahat Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Director of Finance to borrow money or grant security in the name of Malahat Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) Malahat Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Malahat Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) Malahat Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Malahat Nation.

Financial Agreements

52.(1) Malahat Nation may enter into the following agreements in the name of Malahat Nation:

(a) for the purpose of efficient management of Malahat Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Malahat Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, DOF may enter into any agreements referred to in subsection (1) on behalf of Malahat Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the DOF recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Malahat Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if Malahat Nation is a borrowing member.

(2) If Malahat Nation has obtained long-term financing secured by property taxes from First Nations Finance Authority, Malahat Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) Malahat Nation may only obtain long-term financing from First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by Malahat Nation from First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of Malahat Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of Malahat Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, Malahat Nation may borrow money that is required for the repayment or refinancing of any debt of Malahat Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by Malahat Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Malahat Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by Malahat Nation must be signed by a councillor designated by the Council and by either the CEO or the DOF.

(2) A security granted by Malahat Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Malahat Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), Malahat Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Malahat Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Malahat Nation's lands or lands owned in fee simple by, or in trust for, Malahat Nation, or

(ii) any other property of Malahat Nation.

(3) Malahat Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Malahat Nation; or

(b) do not otherwise expose Malahat Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) Malahat Nation must not give a guarantee unless the Council has considered the report of the DOF under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the DOF must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Malahat Nation to honour the guarantee should it be required to do so.

(3) Malahat Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which Malahat Nation is a party; or

(c) in relation to a security granted by Malahat Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Malahat Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Malahat Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, Malahat Nation must not invest Malahat Nation's financial assets.

(2) If Malahat Nation is authorized in this Law to invest Malahat Nation's financial assets, the Council may authorize the Director of Finance to invest Malahat Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Malahat Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Malahat Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Malahat Nation's lands are located.

(3) If Malahat Nation has established an investment account under section 32, Malahat Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Malahat Nation is a shareholder;

(b) a trust in which Malahat Nation is a beneficiary;

(c) securities issued by First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which Malahat Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, Malahat Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if Malahat Nation has a loan from First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) Malahat Nation may only make a loan to a member of Malahat Nation or to an entity in which a member of Malahat Nation has an interest if the loan is made from a program of Malahat Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Director of Finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of Malahat Nation;

(b) the terms and conditions of the program must be published and accessible to all members of Malahat Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If Malahat Nation is authorized to make an investment or loan under this Law, the DOF may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Malahat Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the Chief Executive Officer must identify and assess any significant risks to Malahat Nation's financial assets, Malahat Nation's tangible capital assets as defined in Part V and the operations of Malahat Nation.

(2) Annually, and more often if necessary, the CEO must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Malahat Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in Malahat Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of Malahat Nation must comply with GAAP.

Separate Accounting

70.(1) The DOF must account for local revenues of Malahat Nation separately from other moneys of Malahat Nation.

(2) If Malahat Nation has a loan from First Nations Finance Authority that is secured by other revenues, the DOF must

(a) account for all other revenues of Malahat Nation separately from other moneys of Malahat Nation; and

(b) provide First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the DOF must prepare financial information respecting the financial affairs of Malahat Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The DOF must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the DOF must prepare financial statements for Malahat Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The DOF must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the DOF must prepare the annual financial statements of Malahat Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of Malahat Nation for the fiscal year; and

(b) the revenue categories for Malahat Nation's lands referred to in subsection 26(2).

(5) The DOF must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The DOF must prepare separate annual financial statements respecting Malahat Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit Malahat Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and Malahat Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The DOF must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Malahat Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if Malahat Nation has a land code in force, a report setting out moneys of Malahat Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) Malahat Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Malahat Nation, an auditor must

(a) be independent of Malahat Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Malahat Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Malahat Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of Malahat Nation, the auditor must be given access to

(a) all records of Malahat Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of Malahat Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Malahat Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Malahat Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of Malahat Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of Malahat Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the DOF; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of Malahat Nation at the principal administrative offices of Malahat Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Malahat Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Malahat Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of Malahat Nation;

(b) a progress report on any established financial objectives and performance measures of Malahat Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The CEO must provide the annual report referred to in subsection (1)

(a) to a member of Malahat Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if Malahat Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to First Nations Finance Authority as soon as practicable after the report's publication, if Malahat Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of Malahat Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the CEO to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of Malahat Nation or kept, used or received by any person on behalf of Malahat Nation are the property of Malahat Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Malahat Nation.

Operations Manual

83.(1) The CEO must prepare and maintain a current operations manual respecting every element of Malahat Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of Malahat Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Malahat Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The CEO must ensure that Malahat Nation prepares, maintains, stores and keeps secure all of Malahat Nation's records that are required under this Law or any other applicable law.

(2) Malahat Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of Malahat Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to Malahat Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to Malahat Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Malahat Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If Malahat Nation has a loan from First Nations Finance Authority that is secured by other revenues, the CEO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Malahat Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by Malahat Nation in its operations to ensure the integrity of Malahat Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of Malahat Nation's tangible capital assets and any other major capital projects funded by local revenues in which Malahat Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of Malahat Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of Malahat Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Malahat Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) Malahat Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Malahat Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Malahat Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the CEO must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The CEO must establish and keep current a register of all Malahat Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the CEO must arrange for the inspection and review of the state of each of Malahat Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the DOF must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Malahat Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Malahat Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of Malahat Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Malahat Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Malahat Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The CEO may retain the services of a professional engineer or other consultant to assist the CEO, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Malahat Nation respecting capital projects; or

(b) the involvement of members of Malahat Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If Malahat Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, Malahat Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that Malahat Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Malahat Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) Malahat Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Malahat Nation under section 53 of the Act that third-party management of Malahat Nation's local revenues is required, the Council of Malahat Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of Malahat Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) Malahat Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Malahat Nation under section 53 of the Act that third-party management of Malahat Nation's other revenues is required, the Council of Malahat Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of Malahat Nation's other revenues under the Act.

Land Management Obligations

99.(1) If Malahat Nation has a land code under the *First Nations Land Management Act,* Malahat Nation must comply with the *First Nations Land Management Act* and any land code made by Malahat Nation as required or permitted under that Act.

(2) If Malahat Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of

Malahat Nation's land code for being accountable to members of Malahat Nation for the management of Malahat Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If Malahat Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* Malahat Nation must comply with that Act and any financial code made by Malahat Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Malahat Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Malahat Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of Malahat Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the CEO or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the CEO under subsection 101(3), the CEO must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the CEO, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by Malahat Nation or by a councillor, officer, employee, contractor or agent of Malahat Nation as a result of making that report.

(3) The CEO and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Malahat Nation's local revenue law is personally liable to Malahat Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Malahat Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Malahat Nation under subsection (1) may be recovered for Malahat Nation by Malahat Nation, a member of Malahat Nation or a person who holds a security under a borrowing made by Malahat Nation.

(4) It is a good defence to any action brought against an officer or employee of Malahat Nation for unauthorized expenditure, investment or use of Malahat Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph

"First Nation official" means a current or former councillor, officer or employee of Malahat Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Malahat Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Malahat Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of Malahat Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of Malahat Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If Malahat Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If Malahat Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to tthe First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force the day after this Law is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of July, 2017, at Malahat, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of 4 members of Council was present throughout.

Chief Caroline Harry

Councillor Vince Harry

Councillor Matt Harry

Councillor George Harry

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Malahat Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of Malahat Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) Malahat Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Chief Executive Officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Chief Executice Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of Malahat Nation or any person engaged in any aspect of the financial administration of Malahat Nation, the CEO must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of Malahat Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Malahat Nation to another person.

(3) Where a gift with a value greater than $500 is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the CEO under section 5, and the gift must be treated as the property of Malahat Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Malahat Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Malahat Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of Malahat Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Malahat Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The CEO must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the CEO or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Malahat Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Executive Officer or, in the case of the Chief Executive Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Malahat Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of Malahat Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of Malahat Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of Malahat Nation, other than a person who has an employment contract with Malahat Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Malahat Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Malahat Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with Malahat Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Malahat Nation.

(2) A contractor must not attempt to obtain preferential treatment from Malahat Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Malahat Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by Malahat Nation and which the contractor becomes aware of while performing services for Malahat Nation unless Malahat Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of Malahat Nation in order to perform services for Malahat Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Malahat First Nation

FINANCIAL ADMINISTRATION LAW

2014

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Malahat First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Malahat First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Malahat First Nation Financial Administration Law, 2014.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"director of finance" means the person appointed director of finance under section 19;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Malahat First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"nation manager" means the person appointed nation manager under section 18;

"officer" means the nation manager, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the director of finance must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the nation manager and to each of the dependents of the nation manager; and

(d) any contracts between the First Nation and the nation manager and between the First Nation and a dependent of the nation manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the nation manager and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The nation manager or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the nation manager or the director of finance; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the nation manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Nation Manager

18.(1) The Council must appoint a person as nation manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the nation manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the nation manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the nation manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the nation manager's duties specified in this Law.

(3) The nation manager may assign the performance of any of the nation manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the nation manager of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the nation manager, the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the director of finance under this Law; and

(o) to carry out any other activities specified by the nation manager that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the nation manager, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the nation manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the nation manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the nation manager, the director of finance, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the nation manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the nation manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the nation manager or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The nation manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the nation manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The nation manager or the director of finance r must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the nation manager or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

DIVISION 4 - General Matters

Advances

42.(1) The nation manager or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the nation manager or the director of finance.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the nation manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the nation manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance r must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the director of finance; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The nation manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the nation manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The nation manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The nation manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the nation manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The nation manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the nation manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The nation manager may retain the services of a professional engineer or other consultant to assist the nation manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the nation manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the nation manager under subsection 96(3), the nation manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the nation manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The nation manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.
1. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of September, 2014, at Mill Bay, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief David Harry

Councillor Russell Harry

Councillor Tommy Harry

Councillor Dean Harry Sr.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the nation manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The nation manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the nation manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the nation manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The nation manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the nation manager or, in the case of the nation manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the nation manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the nation manager or, in the case of the nation manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Malahat First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Malahat First Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Malahat First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of August, 2017, at Malahat First Nation, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Caroline Harry

Councillor Vincent Harry

Councillor Mathew Harry

Councillor George Harry

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
British Columbia	
Class 1 – Residential	6.97067
Class 2 – Utilities	33.25829
Class 4 - Major Industry	26.34578
Class 5 - Light Industry	22.93698
Class 6 - Business and Other	18.73246
Class 8 – Recreational Property/Non-Profit Organization	8.09897
Class 9 – Farm	11.89897

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013;*

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June 2017, at Matsqui Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$328,750.57
TOTAL REVENUES	**$328,750.57**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$17,250.00
b. General Administrative	$27,750.00
c. Other General Government	$19,126.00
2. Protection Services	
a. Policing	$28,683.00
b. Firefighting	$10,876.00
c. Regulatory Measures	
d. Other Protective Services	$45,429.48
3. Transportation	
a. Roads and Streets	$47,712.00
b. Snow and Ice Removal	$7,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	$10,479.72
b. Sewage Collection and Disposal	$7,221.94
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Grants:	
a. Home owner grant equivalents:	$103,934.43
9. Contingency Amounts	$3,288.00
TOTAL EXPENDITURES	**$328,750.57**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June, 2017, at Matsqui Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	6.55410
Class 2 – Utilities	54.25825
Class 4 - Major Industry	-
Class 5 - Light Industry	23.22479
Class 6 - Business and Other	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-
Class 10 – Regulated Railway	35.55638

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means *the Moricetown First Nation Property Assessment Law, 2009*, as amended;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the Moricetown *First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2017, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Duane Mitchell

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Sheri Green

Councillor Archie Pete

Councillor Ian Michell

Councillor Lillian Lewis

Councillor Tanya Michell

Councillor Freda Huson

Councillor Elaine Stevens

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$43,788.26
TOTAL REVENUES	**$43.788.26**
PART 2: EXPENDITURES	
1. Recreation and Cultural Services	
a. Recreation	$41,598.85
b. Culture	
2. Contingency	$ 2,189.41
TOTAL EXPENDITURES	**$43,788.26**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the Moricetown *First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*, as amended;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Moricetown *First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2017, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Duane Mitchell

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Sheri Green

Councillor Archie Pete

Councillor Ian Michell

Councillor Lillian Lewis

Councillor Tanya Michell

Councillor Freda Huson

Councillor Elaine Stevens

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	-
Class 2 – Utilities	-
Class 4 - Major Industry	-
Class 5 - Light Industry	12.8615
Class 6 - Business and Other	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-

Moricetown Indian Band
Financial Administration Law, 2017

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Moricetown Indian Band Financial Administration Law, 2017

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the Moricetown Indian Band considers it to be in the best interests of the Moricetown Indian Band to make a law for such purposes;

C. The Council of the Moricetown Indian Band enacted the *Moricetown Indian Band Financial Administration Law, 2010* on September 8, 2010 and received compliance approval of the law from the FMB on November 9, 2010; and

D. The Council of the Moricetown Indian Band now desires to repeal the *Moricetown Indian Band Financial Administration Law, 2010* and to request compliance approval of this *Moricetown Indian Band Financial Administration Law, 2017* from the FMB under section 9 of the Act,

NOW THEREFORE the Council of the Moricetown Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Moricetown Indian Band Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the First Nation in dealing with third parties;

"annual budget" means the annual budget of the First Nation that has been approved by the Council;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"annual report" means the annual report of the First Nation, prepared by the Council, in accordance with section 77;

"appropriation" means an allocation of money under an annual budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 72;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"Chair" means the chair of the Finance Committee, appointed by the Council in accordance with subsection 12(1);

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act*, a land code adopted by the First Nation under the *First Nations Land Management Act*, or an election code adopted by the First Nation;

"COIP" means the Moricetown Conflict of Interest Policy which is attached to and which forms part of this Law;

"Council" means the Council of the First Nation;

"Councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"executive director" means the person appointed executive director under section 17;

"Finance Committee" means the Finance Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance Committee;

"First Nation" means the Moricetown Indian Band, being a band named in the schedule to the Act;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation official" means a current or former Councillor, officer or employee of the First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"First Nation's tangible capital assets" mean all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a replacement cost of at least $25 000;

"fiscal year" means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in section 23;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

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

"FNTC standards" means the standards established from time to time by the FNTC under the Act;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 87;

"local revenue account" means a financial institution account into which local revenues are deposited separately from other moneys of the First Nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value;

"officer" means the executive director, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"senior financial officer" means the person appointed senior financial officer under section 18;

"special purpose report" means a report described in section 71;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 19 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(d) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is

(a) posted on the First Nation's website; and

(b) placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation and in any other area designated by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting, or less where the matter is urgent.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance Committee;

(c) the approval of annual budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. Annually the senior financial officer must prepare a report separately listing the remuneration paid and reportable expenses reimbursed by the First Nation, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance Committee

Finance Committee Established

11.(1) The Finance Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint three (3) members of the Finance Committee including at least one Councillor, a majority of whom must have financial competency, and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance Committee.

(4) An individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(a) remuneration for acting in his or her capacity as a Councillor or as a member of any First Nation committee,

(b) fixed retirement compensation,

(c) payments or benefits paid in common to all First Nation members,

(d) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions, or

(e) payments or benefits paid from a trust arrangement according to the terms of the trust.

(5) The following individuals are not eligible to be members of the Finance Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(6) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Finance Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Finance Committee is eligible to be a member and is independent; and

(c) requiring each member of the Finance Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(7) Subject to subsection (8), the Council must appoint Finance Committee members to hold office for staggered terms, as follows:

(a) Councillors must be appointed to the Finance Committee as soon as practicable following Council elections and must sit on the Finance Committee until the next election;

(b) non-Councillors must be appointed for three year terms, beginning on September 1 and ending on August 31 three (3) years thereafter; and

(c) notwithstanding paragraphs (a) and (b), for their first terms only, the Council must appoint Finance Committee members as soon as practicable after this law comes into effect, who must serve until

(i) the next Council election, in the case of Councillors, and

(ii) August 31 of the second full fiscal year after their appointment, in the case of non-Councillors.

(8) The Council may terminate the appointment of a member of the Finance Committee for cause, including where a member

(a) has breached this Law or the COIP;

(b) is convicted under the *Criminal Code* of an offence involving fraud or theft;

(c) has unexcused absences from three (3) consecutive Finance Committee meetings;

(d) declares bankruptcy; or

(e) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law.

(9) If a Finance Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Finance Committee member to hold office for the remainder of the first member's term of office.

(10) If a Finance Committee member is unable to attend or participate in a Finance Committee meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the Finance Committee without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and

(b) satisfies all of the requirements set out in this Law for being a member of the Finance Committee.

Chair and Vice-Chair

12. (1) The Council must appoint a Chair of the Finance Committee, who must be a Councillor.

(2) The Council must appoint a vice-Chair of the Finance Committee.

Finance Committee Procedures

13.(1) The quorum of the Finance Committee is two (2) Finance Committee members, including at least one (1) Councillor.

(2) Except where a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one (1) vote in all Finance Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair may cast a second tie-breaking vote.

(4) Subject to subsection (5), the executive director and the senior financial officer must be notified of all Finance Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The executive director or the senior financial officer may be excluded from all or any part of a Finance Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the executive director or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance Committee must meet

(a) at least quarterly, and additionally as necessary to conduct the business of the Finance Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings.

(9) After consultation with the executive director, the Finance Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually developing, and recommending to the Council for approval, the multi-year financial plan;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the First Nation against the annual budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

15. The Finance Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the First Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 100 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the Finance Committee.

Council Assigned Responsibilities

16. The Council may assign to the Finance Committee responsibility for any other matter respecting the financial administration of the First Nation that the Council considers would benefit from the Finance Committee's involvement.

DIVISION 3 - Officers and Employees

Executive Director

17.(1) The Council must appoint a person as executive director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) preparing descriptions of the powers, duties and functions of all employees of the First Nation;

(b) overseeing, supervising and directing the activities of all officers and employees of the First Nation;

(c) overseeing and administering the contracts of the First Nation;

(d) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(e) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;

(f) performing any other duties of the executive director under this Law; and

(g) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the executive director's duties specified in this Law.

(3) The executive director may assign the performance of any of the executive director's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the executive director of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

18.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the executive director, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of the First Nation;

(c) preparing the draft annual budgets and, with advice and input from the tax administrator, preparing any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) preparing the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in sections 69 and 70;

(e) preparing the financial components of reports to the Council and of any multi-year financial plans referred to in paragraph 14(1)(a);

(f) actively monitoring compliance with any agreements and funding arrangements entered into by the First Nation;

(g) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(h) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(i) administering and supervising the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(j) actively monitoring compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(k) preparing or providing any documentation and financial information required by the Council or the Finance Committee to discharge its responsibilities;

(l) evaluating the financial administration systems of the First Nation and recommending improvements;

(m) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(n) developing and recommending procedures to the Council for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(o) performing any other duties of the senior financial officer under this Law; and

(p) carrying out any other activities specified by the executive director that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the executive director, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the executive director, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) managing local revenues and the local revenue account on a day-to-day basis;

(b) recommending to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) recommending to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, providing advice to the executive director, senior financial officer, Finance Committee and the Council respecting local revenues matters;

(e) monitoring compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) performing any other duties of the tax administrator under this Law.

(4) With the approval of the executive director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance Committee and all other committees of the Council and the First Nation,

(ii) the executive director, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the executive director must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging their responsibilities under this Law, the executive director must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a Councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of COIP, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section

(a) the Council must, at a Council meeting that is open to the public, give a verbal warning or reprimand to the Councillor;

(b) the Council may withhold the Councillor's honoraria for a period of time;

(c) the Councillor must be removed from the Finance Committee, in accordance with subsection 11(8) if applicable; and

(d) the First Nation may use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors and Agents

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) the First Nation may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) sets out projected revenues, segregated by significant category;

(c) sets out projected expenditures, segregated by significant category; and

(d) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, including local revenues, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, including local revenues, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) If the First Nation has a land code in force, the revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) In the event that there is a substantial change in the forecasted revenues or expenditures respecting local revenues,

(a) the senior financial officer, in consultation with the tax administrator, must must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues, on or before June 15;

(b) the Finance Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues, on or before July 15.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 26(4) and sections 36 and 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Policy for First Nation Information or Involvement

30.(1) The Council must post a public notice of each Council meeting when each of the following is presented for Council approval:

(a) the multi-year financial plan;

(b) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(c) any amendments to the annual budget;

(d) budget deficits or extraordinary expenditures;

(e) capital projects and borrowing for new capital projects; and

(f) proposed amendments to this Law.

(2) A notice provided under subsection (1) must state whether and how members may be involved in the decision under consideration.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

31.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the executive director.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

32.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must exercise due diligence to ensure that all moneys received by the First Nation are deposited as soon as practicable into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

33.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

34. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

35. Subject to section 36 and 37, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

Extraordinary Expenditures

36. Notwithstanding section 35, a quorum of the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the annual budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation.

Emergency Expenditures

37.(1) Notwithstanding section 35, a quorum of the Council may authorize an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the annual budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in an annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The executive director or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(8) The tax administrator must authorize payment out of a local revenue account.

DIVISION 4 - General Matters

Advances

41.(1) The executive director or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

42. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

43. Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

Interest

44.(1) All interest earned on the accounts described in subsection 31(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 31(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

46.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 31(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

47.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

48.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

49.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

50.(1) If the general account described in paragraph 31(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

51. As a borrowing member,

(a) if the First Nation has obtained long-term financing secured by property tax revenues from the FNFA, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person;

(b) the First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act;

(c) money borrowed under paragraph (a) may only be used for the purposes permitted under the Act; and

(d) money borrowed by the First Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

52. Subject to this Law and a local revenue law, the First Nation may not borrow money to repay or refinance a debt of the First Nation, unless doing so results in a cost savings, or more favourable terms for the First Nation.

Use of Borrowed Money

53.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 59(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

54.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a Councillor designated by the Council and by the executive director.

(2) A security granted by the First Nation in respect of local revenues must be signed by a Councillor designated by the Council and by the tax administrator.

Operational Controls

55. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

56.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

57.(1) The First Nation must not give any guarantees.

(2) The First Nation must not give an indemnity unless it is

(a) authorized under section 99;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(3) Subject to a resolution described in subsection 99(1), the Council must make policies and directions respecting indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which an indemnity may be given; and

(d) specifying the records to be maintained of all indemnities given by the First Nation.

Authority to Invest

58.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the executive director to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

59.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 31, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada; or

(d) a limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in paragraphs 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the FNFA or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the FNFA secured by other revenues.

No Loans to Members

60. The First Nation must not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of Investments and Loans

61.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

62.(1) Annually, and more often if necessary, the executive director and the senior financial officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets, and the operations of the First Nation.

(2) Annually, and more often if necessary, the executive director must report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

63.(1) On recommendation of the Finance Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 62 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Fraud Risks

64. The Council must establish procedures for the identification and assessment of the following types of potential fraud:

(a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and which may result in a material omissions from or misstatements of financial reports;

(b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;

(c) thefts of the First Nation's assets in circumstances where the thefts may result in a material omissions from or misstatements in financial reports; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

65. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

66.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the FNFA or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

67. No more than fifteen (15) days following the end of each month, the senior financial officer must

(a) prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (a) to the Council and the Finance Committee.

Quarterly Financial Statements

68.(1) No more than thirty (30) days following the end of each quarter of the fiscal year, the senior financial officer must

(a) prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (a) to the Council and the Finance Committee.

(2) Within forty-five (45) days of the end of each quarter, the quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

69.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2), if the First Nation has a land code in force.

(4) The senior financial officer must provide draft annual financial statements to the Finance Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

70.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with FMB standards respecting financial reporting of local revenues.

(2) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

71. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

72.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and FMB standards, where applicable, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in British Columbia.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

73.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which the auditor must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Finance Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

74.(1) The annual financial statements of the First Nation referred to in section 69 and subsection 70(1) must be audited by the auditor

(a) not more than one hundred and twenty (120) days after the fiscal-year end; and

(b) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(2) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in section 71.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements referred to in section 69 and subsection 70(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the Chair,

(iii) the executive director, and

(iv) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 74 must be available for inspection by members of the First Nation at the band office during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the band office during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 70(1); or

(b) the audited annual financial statements referred to in subsection 69(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year, which report must include:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in section 74 for the previous fiscal year; and

(d) any special purpose reports referred to in section 71, including the auditor's review comments, as applicable.

(2) The executive director must provide a paper or electronic copy of the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if the First Nation has a certificate issued by the FMB under subsection 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(3) The executive director must establish and maintain a register for the annual report that identifies all members of the First Nation who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(4) If the executive director does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(5) The executive director must report quarterly to the Finance Committee on the steps taken to ensure compliance with subsections (2) and (3).

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The executive director must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance Committee and all other Council committees and officers and employees of the First Nation, subject to reasonable exceptions.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The executive director must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

81.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

82.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Council General Duties

84. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

85. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

86. At least quarterly, the executive director must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 89 for every capital project.

Life-Cycle Management Program

87.(1) The executive director must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the executive director must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance Committee

88.(1) On or before January 31 of each year, the Finance Committee must review the information, schedules and budget prepared under section 87 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 31 of each year, the Finance Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

89.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

90. The executive director may retain the services of a professional engineer or other consultant to assist the executive director, Finance Committee and Council to carry out their obligations under this Part.

PART VI - Miscellaneous

FMB Standards

91.(1) The First Nation must comply with all applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the FMB standard.

Delegated Authority on Intervention

92.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

93.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

94. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities

95.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chair or the executive director.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair or to the executive director.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chair or the executive director.

Inquiry into Report

96.(1) If a report is made to the executive director under section 95, the executive director must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) If a report is made to the Chair under section 95, the Chair must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(3) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance Committee under this section, including the Finance Committee's recommendations, if any.

Protection of Parties

97.(1) All reasonable steps must be taken by the executive director, the members of the Finance Committee and the Councillors to ensure that the identity of the person who makes a report under section 95 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 95 must not be subjected to any form of reprisal by the First Nation or by a Councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The executive director and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 95 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 95; and

(c) concerning the fair treatment of a person against whom a report has been made under section 95.

Liability for Improper Use of Money

98.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

99.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of and Amendments to Law

100.(1) At least every two years, the Finance Committee, in consultation with the executive director and the senior financial officer, must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The First Nation may only repeal this Law if, at the same time, it replaces this Law with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(3) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Provision of Law to FNFA

101. The Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

102. The *Moricetown Indian Band Financial Administration Law, 2010* is repealed.

103. For greater certainty, the *Moricetown First Nation Financial Administration By-Law No. 2001-01*, is repealed.

Moricetown Indian Band Financial Administration Law, 2017

Coming into Force

104. This Law comes into force on the day after it is approved by the FMB.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of February, 2017, at Smithers, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Duane Mitchell

Councillor Sandra George

Councillor Sherri Green

Councillor Freda Huson

Councillor Archie Joseph

Councillor Lillian Lewis

Councillor Desmond McKinnon

Councillor Ian Michell

Councillor Tanya Michell

Councillor Duane Mitchell

Councillor Elaine Stevens

Councillor Andrew Tom

Councillor Warner William

SCHEDULE

MORICETOWN INDIAN BAND CONFLICT OF INTEREST POLICY

PART I - Interpretation

Interpretation

1.(1) In this Policy

"dependent child" means, in relation to an individual, a child who

(a) has not reached eighteen (18) years of age; or

(b) has reached eighteen (18) years of age but is primarily dependent on the individual for financial support.

"FAL" means the *Moricetown Indian Band Financial Administration Law, 2017* to which this Policy is attached and forms a part; and

"real property" includes an interest in a reserve held under a certificate of possession under the *Indian Act*; and

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common-law partner for at least one (1) year in a marriage-like relationship.

(2) Except as otherwise expressly provided in this Policy, words and expressions used in this Policy have the same meanings as in the FAL.

(3) Sections 3 and 5 of the FAL apply to this Policy.

(4) If there is a conflict between a provision of this Policy and the FAL, the provision of the FAL applies.

Definition of Conflict of Interest

2.(1) A conflict of interest arises where a Councillor, Finance Committee member, officer, employee, committee member, contractor or agent of the First Nation has a private interest that is

(a) real, potential or perceived;

(b) direct or indirect; and

(c) personal or financial,

and which

(d) competes, or appears to compete, with

(i) the interests of the First Nation, or

(ii) the objective exercise of the individual's powers, duties, functions or responsibilities.

(2) For greater clarity, an individual's private interests means the individual's personal and financial interests and includes the personal or financial interests of the individual's spouse and dependent children.

(3) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

(4) Individuals may declare themselves to be in a conflict of interest even if the circumstances do not fit within the term as defined at subsections (1) to (3).

PART II - Councillors and Committee Members

Application

3.(1) This Part applies to all Councillors of the First Nation.

(2) Sections 4 and 6 to 9 also apply to a member of a Council committee, and in those circumstances, all references in those sections to a

(a) Councillor are considered to be references to a member of a Council committee, and

(b) Council meeting are considered to be references to a Committee meeting.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) A Councillor must file a written disclosure of the following information with the executive director:

(a) the names of the Councillor's spouse;

(b) the employer of the Councillor and the employer of the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse.

(2) A Councillor must file a written disclosure under subsection 5 on the following occasions:(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(3) The executive director must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

Gifts and Benefits

6.(1) A Councillor or the spouse or dependent child of a Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the executive director under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) During and after their term, Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillors' private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(6) Where, as a result of a conflict of interest, a quorum of a Council committee cannot be reached, the matter must be brought before the Council.

(7) Where, as a result of a conflict of interest, a quorum of the Council cannot be reached, the Council must, at its discretion

(a) have the matter decided by a majority of the remaining Council members;

(b) seek the advice of a neutral third party;

(c) bring the matter to a mediator or arbitrator; or

(d) have the members of the First Nation decide the matter at a meeting of members.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

PART III - Officers and Employees

Application

10. This Part applies to all officers and employees of the First Nation.

General Obligations

11.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The executive director must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

12. An officer or employee who believes they have a conflict of interest must

(a) disclose the circumstances in writing as soon as practical to the executive director or, in the case of the executive director, to the Chair; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the executive director or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

13.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

14.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the executive director or, in the case of the executive director, to the Chair.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

15.(1) During and after their term of employment or appointment, an officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

16.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Honoraria

Honoraria

17.(1) If a Councillor, officer or employee is required as part of their position or under their job description or employment contract to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop, then

(a) the First Nation must pay for the Councillor, officer or employee's salary and travel expenses, related to their involvement in the activity; and

(b) the officer or employee must return to the First Nation any honoraria or travel subsidy that they receive as a result of their involvement in the activity.

(2) If a Councillor, officer or employee chooses to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop on their own time, then the Councillor, officer or employee

(a) must pay for all of the travel and other expenses related to their involvement in the activity;

(b) must participate in the activity outside of work hours, or use approved vacation time or other leave; and

(c) is entitled to keep any honoraria or travel subsidy given to the Councillor, officer or employee as a result of their involvement in the activity.

PART V - Contractors and Agents

Application

18.(1) This Part applies to all contractors and agents of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor or agent includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor or Agent Acting as Officer or Employee

19. If a contractor or agent is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor or agent must comply with Part III of this Policy as if the contractor or agent were an officer or employee of the First Nation.

General Obligations

20.(1) Contractors and agents must act at all times with integrity and honesty

(a) in their dealings with the First Nation; and

(b) in their dealings with any third party when they are representing or acting on behalf of the First Nation.

(2) A contractor or agent must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Policy.

(3) Contractors and agents must ensure that all of their employees and agents who are engaged to perform duties or functions under the contract with the First Nation are informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

MORICETOWN INDIAN BAND
FINANCIAL ADMINISTRATION LAW, 2010

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MORICETOWN INDIAN BAND FINANCIAL ADMINISTRATION LAW, 2010

PART ONE – INTERPRETATION AND APPLICATION

Citation and Definitions

1. This law may be cited as the *Moricetown Indian Band Financial Administration Law, 2010.*

2. (1) Unless the context indicates the contrary, in this law

"Act" means the *First Nations Fiscal and Statistical Management Act;*

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the First Nation in dealing with third parties;

"annual financial statements" mean the annual financial statements of the First Nation prepared by the senior financial officer, in accordance with section 62;

"annual report" means the annual report of the First Nation, prepared by the Council, in accordance with section 68;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the person appointed by the Council as auditor of the First Nation in accordance with section 63;

"band manager" means the person responsible for the day-to-day management or administration of the First Nation's financial administration system, appointed under section 17;

"budget" means the annual budget of the First Nation that has been approved by the Council in accordance with section 27;

"COIR" means the *Moricetown Indian Band Conflict of Interest Regulation* enacted under this law and attached to this law as Schedule A;

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"Chair" means the chair of the Finance Committee, appointed by the Council in accordance with section 12;

"Council" means the Council of the First Nation;

"Councillor" means a member of the Council of the First Nation;

"dependent child" means, in relation to an individual, a child who

(a) has not reached the age of 18 years, or

(b) has reached the age of 18 years, but is primarily dependent for financial support on

i. a Councillor or the spouse of a Councillor, or

ii. the band manager or the spouse of the band manager;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" mean the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

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

"FNTC standards" mean the standards established from time to time by the FNTC under the Act;

"family member" means, in relation to a Councillor or to the band manager, that person's spouse, dependent children, or dependent children of the spouse;

"Finance Committee" means the Finance Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the FNFA, a bank, or credit union;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" mean all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance Committee;

"First Nation" means the Moricetown Indian Band, being a band named in the schedule to the Act;

"First Nation law" means any law or bylaw of the First Nation made by the Council;

"First Nation official" means a current or former Councillor, officer or employee of the First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" mean all reserves of the First Nation within the meaning of the Indian Act;

"First Nation's records" mean all records of the First Nation respecting its governance, management, operations and financial administration;

"First Nation's tangible capital assets" mean all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least $10 000;

"fiscal year" means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"human resources officer" means the person appointed by the Council as the human resources officer in accordance with section 20;

"indemnify" means to pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 77;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" mean money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"Personnel Committee" means a committee that reports to the Council and that

a) is formed as required,
b) consists of at least three people, including
   i. two Councillors, and
   ii. the HRO, the Band Manager, or a manager, and
c) is involved in interviewing and short-listing job applicants;

"Personnel Policy" means the Moricetown Indian Band Personnel Policy adopted by the Council, which governs the relationship between the First Nation and its employees;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets;

"senior financial officer" means the person responsible for the day-to-day management of the First Nation's financial administration system, appointed under section 18;

"special purpose report" means a report described in subsection 62(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one year in a marriage-like relationship;

"standards" mean the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this law, words and expressions used in this law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this law are to enactments of the Government of Canada.

Interpretation

3. (1) In this law, the following rules of interpretation apply

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(d) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this law according to its true spirit, intent and meaning.

(3) Words in this law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this law.

Posting of public notice

4. (1) If a public notice must be posted under this law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the band office of the First Nation and in any other area designated by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least 15 days before the date of the meeting.

Calculation of time

5. In this law, where

(a) the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of laws

6. (1) If there is a conflict between this law and another First Nation law, other than a local revenue law, this law prevails.

(2) If there is a conflict between this law and the Act, the Act prevails.

(3) If there is a conflict between this law and a local revenue law, the local revenue law prevails.

Scope and application

7. This law applies to the financial administration of the First Nation.

PART TWO – ADMINISTRATION

Division One – Council

Responsibilities of Council

8. (1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to paragraph 5(1)(f) of the Act, this law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this law except the

(a) approval of Council policies, procedures or directions;

(b) appointment of members and Chair of the Finance Committee;

(c) approval of budgets and financial statements of the First Nation; and

(d) approval of borrowing of the First Nation.

Council policies, procedures and directions

9. (1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

(6) The Council may, by resolution, make and amend regulations respecting

(a) conflicts of interest; or

(b) any other matter related to the financial administration of the First Nation as the Council, on the recommendation of the Finance Committee, deems necessary.

Reporting of remuneration, expenses and contracts

10.(1) Annually the senior financial officer must prepare, and include with the annual financial statements, a special purpose report separately listing

(a) each Councillor;

(b) every family member of each Councillor;

(c) the band manager; and

(d) every family member of the band manager,

and setting out, for each person listed above, the following information

(e) the total amount of remuneration, expenses and benefits received from the First Nation; and

(f) any contracts with the First Nation for the supply of goods or services.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Finance Committee

Finance Committee established

11. (1) The Finance Committee of the First Nation is established.

(2) The Council must appoint not less than three members of the Finance Committee, a majority of whom must have financial competency.

(3) At least 25% of the Finance Committee members must be Councillors.

(4) Subject to subsection (5), the Council must appoint Finance Committee members to hold office for staggered terms, as follows

(a) Councillors must be appointed to the Finance Committee as soon as practicable following Council elections and must sit on the Finance Committee until the next election;

(b) non-Councillors must be appointed for three year terms, beginning on September 1 and ending on August 31 three years thereafter; and

(c) notwithstanding paragraphs (a) and (b), for their first terms only, Council must appoint Board members as soon as practicable after this law comes into effect, who will serve until

(i) the next Council election, in the case of Councillors, and

(ii) August 31 of the second full fiscal year after their appointment, in the case of non-Councillors.

(5) The Council may terminate the appointment of a member of the Finance Committee for cause, including where a member

(a) is convicted under the *Criminal Code* of an offence involving fraud or theft;

(b) has unexcused absences from three (3) consecutive Finance Committee meetings;

(c) declares bankruptcy; or

(d) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law.

Chair and vice-chair

12. (1) The Council must appoint a Councillor as the Chair of the Finance Committee.

(2) The Finance Committee members may appoint one of their members who is a Councillor as Vice-chair of the Finance Committee.

Finance Committee procedures

13. (1) The quorum of the Finance Committee is 50% of the total number of Finance Committee members, including at least one Councillor.

(2) Unless a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, in accordance with the COIR, every Finance Committee member has one vote in all Finance Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair of the Finance Committee may cast a second tie-breaking vote.

(4) Subject to subsection (5), the band manager and the senior financial officer must be notified of all Finance Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the senior financial officer may be excluded from all or any part of a Finance Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance Committee must meet

(a) at least once every month and as necessary to conduct the business of the Finance Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee must

(a) record its meetings; and

(b) provide meeting minutes and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings.

(9) The Finance Committee may, with the approval of the Council, retain a consultant to assist in the performance of any of its responsibilities.

Financial planning responsibilities

14. (1) The Finance Committee must carry out the following activities in respect of the financial administration of the First Nation

(a) annually develop, and recommend to the Council for approval, short, medium and long term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this law.

Audit responsibilities

15. The Finance Committee must carry out the following audit activities in respect of the financial administration of the First Nation

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review, and make recommendation to the Council on, the planning, conduct and results of audit activities;

(d) review, and make recommendations to the Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council, on policies, procedures and directions on reimbursable expenses and perquisites of the Councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this law under section 87 and, where appropriate, recommend amendments to the Council; and

(h) periodically review, and make recommendations to the Council on, the terms of reference of the Finance Committee.

Council assigned responsibilities

16. The Council may assign to the Finance Committee responsibility for any other matter respecting the financial administration of the First Nation that the Council considers would benefit from the Finance Committee's involvement.

Division Three – Officers and Employees

Band manager

17. (1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation including the duties to

(a) oversee, supervise and direct the activities of all officers and employees of the First Nation;

(b) oversee and administer the contracts of the First Nation;

(c) identify, assess, monitor and report on financial reporting risks and fraud risks;

(d) monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;

(e) assume the duties and responsibilities of the human resources officer, in accordance with subsection 20(2), if one has not been appointed by the Council; and

(f) perform any other duties of the band manager under this law; and

(g) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior financial officer

18. (1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation including the duties to

(a) ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administer and maintain the accounts of the First Nation including the local revenue account;

(c) prepare, in accordance with section 26, the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) prepare the monthly financial information required in section 60, the quarterly financial statements required in section 61 and the draft annual financial statements required in section 62;

(e) prepare the financial components of reports to the Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);

(f) actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(i) administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(j) actively monitor compliance with the Act, this law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this law, another First Nation law or the Act;

(k) prepare or provide any documentation and financial information required by the Council, the Finance Committee to discharge its responsibilities;

(l) evaluate the financial administration systems of the First Nation and recommend improvements;

(m) develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(n) develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(o) perform any other duties of the senior financial officer under this law; and

(p) carry out any other activities specified by the band manager that are not inconsistent with the senior financial officer's duties under this law.

(3) With the approval of the band manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax administrator

19. (1) The tax administrator reports to the band manager in respect of the performance of any of the tax administrator's duties or functions under this law.

(2) With the approval of the band manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

(3) The tax administrator is responsible for actively monitoring compliance with the First Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the

First Nation's local revenue system, other than those matters that are the responsibility of the senior financial officer under the Act, the FAL, or another law of the First Nation.

Human resources officer

20. (1) The Council may appoint a person as human resources officer of the First Nation and must set the terms and conditions of any such appointment.

(2) Reporting to the band manager, the human resources officer is responsible for the overall management, organization and implementation of all of the First Nation's human resources, in accordance with the Personnel Policy, including the duties to

(a) together with the Personnel Committee,

(i) develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation,

(ii) determine and recommend to the Council for approval, the powers, duties and functions of all employees of the First Nation,

(iii) make decisions regarding the hiring and firing of the employees of the First Nation, including the terms and conditions of their employment;

(b) prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(c) perform employee evaluations in accordance with the Personnel Policy;

(d) perform any other duties of the human resources officer under this law; and

(e) carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the human resource officer's duties specified in this law.

(3) The human resources officer may, with the approval of the band manager, assign the performance of any of the human resources officer's duties or functions to

(a) an officer, employee or committee of the First Nation; and

(b) a contractor or agent of the First Nation,

provided that the person reports directly to human resources officer or, in the absence of the human resources officer, to the band manager.

(4) Any assignment of duties or functions under subsection (3) does not relieve the human resources officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational structure

21.(1) Together with the human resources officer, the Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a) including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including

(i) the membership on the Council, Finance Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band manager must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging their responsibilities under this law, the human resources officer, working with the Personnel Committee, must recommend to the Council for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division Four – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a Councillor must

(a) comply with this law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

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(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIR, including required disclosures of private interests.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, the Council must, at a Council meeting that is open to the public, give a verbal warning or reprimand to the Councillor.

Conduct of officers, employees, contractors, etc

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the COIR including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into the terms of

(a) employment or appointment of every officer or employee of the First Nation;

(b) every contract of a contractor of the First Nation;

(c) appointment of every member of a committee who is not a Councillor; and

(d) appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken

(a) an officer or employee may be disciplined including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; and

(d) the appointment of an agent may be revoked.

PART THREE – FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year financial plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five years comprised of the current fiscal year and the four succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts; and

(c) in respect of projected revenues, sets out separate amounts for income from local revenues.

Content of annual budget

26. The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category including those for payments of principal and interest on debt, payments required for capital projects as defined in Part Four, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.

Budget and planning process schedule

27. (1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance Committee must review the draft

(a) annual budget and recommend an annual budget to the Council for approval; and

(b) multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional requirements for budget deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that the

(a) multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to annual budgets

29. (1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and sections 37, and 38, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local revenue account budget requirements

30. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Policy for First Nation information or involvement

31. (1) Between January 25 and February 10 of each year, the members of the First Nation may

(a) attend the main administration office to review

(i) the annual budget for the next fiscal year, and

(ii) the multi-year financial plan for the next fiscal year; and

(b) provide written comments on these documents to the Finance Committee.

(2) As soon as practicable, the Council must provide notice to the members of the First Nation of

(a) amendments to the budget, including budget deficits and extraordinary expenditures;

(b) capital projects;

(c) borrowing for new capital projects described in subsection 78(2); and

(d) proposed amendments to this law,

by

(e) posting the notice in the reception area of the band office; and

(f) publishing the notice in the First Nation's newsletter, and

(i) mailing the newsletter to on-reserve members, and

(ii) making the newsletter available to off-reserve members by email or on the First Nation's website.

(3) A notice provided under subsection (2) must state whether and how members may be involved in the decision under consideration.

Division Two - Financial Institution Accounts

Financial institution accounts

32. (1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band manager.

(2) The First Nation must establish the following accounts in a financial institution

(a) a general account for money from any sources other than those described in paragraphs (b) and (c);

(b) a local revenue account for money from local revenues; and

(c) a tangible capital asset reserve account for money set aside for purposes set out at section 75.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts management

33. (1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer must

(a) deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law.

Division Three – Expenditures

Prohibited expenditures

34. (1) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this law.

No expenditure without appropriation

36. Subject to sections 37 and 38, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

Extraordinary Expenditures

37. Notwithstanding section 36, a quorum of the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation.

Emergency expenditures

38. Notwithstanding section 36, a quorum of the Council may authorize an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation.

Appropriations

39. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after fiscal year end

40. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Policies and procedures

41. The Council must make policies or procedures respecting effective cash management.

42. The Council must make policies or procedures that establish internal controls respecting the procurement of goods and services.

Division Four – Borrowing

Limitations on borrowing

43. (1) Except as specifically authorized in this law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this law, if a First Nation is authorized in this law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for ordinary operations

44. (1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial agreements

45. (1)The First Nation may enter agreements in the name of the First Nation for the purpose of

(a) efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; or

(b) reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing member requirements

46. If the First Nation becomes a borrowing member, then

(a) it may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act; and

(b) any money borrowed under paragraph (a) may only be used for the purposes permitted under the Act.

Borrowing for repayment of debts

47. Subject to this law and a local revenue law, the first Nation may not borrow money to repay or refinance a debt of the First Nation, unless doing so results in a cost savings, or more favourable terms, for the First Nation.

Use of borrowed money

48. (1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 54(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of security documents

49. (1) Subject to subsection (2), a security granted by the First Nation must be signed by a Councillor designated by the Council and by the band manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a Councillor designated by the Council and by the tax administrator.

Operational controls

50. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division Five - Risk Management

Limitation on business activity

51. (1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities do not

(a) result in a material liability for the First Nation; or

(b) otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and indemnities

52. (1) The First Nation must not give any guarantees.

(2) The First Nation must not give an indemnity unless it is

(a) authorized under section 86;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this law or another First Nation law.

(3) Subject to a resolution described in section 86, the Council must make policies and procedures respecting indemnities that

(a) specify circumstances under which an indemnity may be given without the Council's approval;

(b) designate the persons who may give an indemnity on behalf of the first nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specify any terms or conditions under which an indemnity may be given; and

(d) specify the records to be maintained of all indemnities given by the First Nation.

Authority to invest

53. (1) Except as specifically authorized in this law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If a First Nation is authorized in this law to invest the First Nation's financial assets, the Council may authorize the band manager to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved investments

54.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in a

(a) company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) trust in which the First Nation is a beneficiary; or

(c) limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by FNFA.

Loans to Members

55. The First Nation must not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of investments

56. If the First Nation is authorized to make an investment under this law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

Risk assessment and management

57. (1) Annually, and more often if necessary, the band manager and the senior financial officer must identify and assess any significant risks to the First Nation's

(a) financial assets;

(b) tangible capital assets; and

(c) operations.

(2) Annually, and more often if necessary, the band manager must report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

58. (1)On the recommendation of the Finance Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 57 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division Six – Financial Reporting

GAAP

59. All accounting practices of the First Nation must comply with GAAP.

Monthly financial information

60. No more than 15 days following the end of each month, the senior financial officer must

(a) prepare financial information respecting the financial affairs of the First Nation, in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (a) to the Council and the Finance Committee.

Quarterly financial statements

61. (1) No more than 30 days following the end of each quarter, the senior financial officer must

(a) prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (a) to the Council and the Finance Committee.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance Committee; and

(b) reviewed and approved by the Council.

Annual financial statements

62. (1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance Committee.

(3) The annual financial statements must include the financial information

(a) of the First Nation and its related bodies for the fiscal year; and

(b) for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account.

(4) The annual financial statements must include the following special purpose reports

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation; and

(d) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance Committee for review within 45 days following the end of the fiscal year for which they were prepared.

(6) The Finance Committee must present draft annual financial statements to the Council for review within 60 days following the end of the fiscal year for which they were prepared.

Appointment of auditor

63. (1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of the

(a) end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the Act, and FMB standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must be

(a) independent of the First Nation, its related bodies, Councillors and officers and members; and

(b) a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit requirements

64. (1) The auditor must audit the annual financial statements of the First Nation.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide an

(a) audit opinion of the annual financial statements; and

(b) audit opinion or review comments on the special purpose reports referred to in subsection 62(4).

Auditor's authority

65. (1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of every

(a) meeting of the Finance Committee;

(b) Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and

(c) meeting of the members of the First Nation where the financial administration of the First Nation will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the First Nation.

(5) The auditor may call a meeting of the Finance Committee to discuss any subject that concerns the auditor of the First Nation.

(6) The auditor may be excluded from all or any part of a meeting of the Finance Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of audited annual financial statements

66. (1) The audited annual financial statements must be provided to the Finance Committee for its review and consideration not more than 105 days after the fiscal year end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than 120 days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

67. (1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the chief of the First Nation;

(ii) the Chair of the Finance Committee,

(iii) the band manager, and

(iv) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 62(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the band office during normal business hours.

(3) The audit report relating to the local revenue account must be available at the band office during normal business hours for inspection by

(a) members;

(b) any person with an interest in, or the right to occupy, possess or use First Nation land;

(c) the FNTC, the FMB, and the FNFA; and

(d) the Minister.

Annual report

68. (1) Not later than 120 days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must be

(a) made available to the members of the First Nation at the band office; and

(b) provided to the FMB and the FNFA.

Division Seven – Information and Information Technology

Ownership of records

69. (1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations manual

70. (1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance Committee and all other Council committees and officers and employees of the First Nation, subject to reasonable exceptions.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

71. (1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all the First Nation's records that are required under this law or any other applicable law.

(2) No First Nation's record may be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local revenue account records

72. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

Confidentiality of information

73. (1) No person may be given access to First Nation's records containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information technology

74. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART FOUR – CAPITAL PROJECTS

Council duties

75. (1) The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards, that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

(2) The Council must establish a tangible capital asset reserve fund or the purpose of funding expenditures for capital projects carried out under this Part.

Reports on capital projects

76. At least quarterly, the band manager must report to the Finance Committee on the

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) status of a capital project including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 79 for every capital project.

Life-cycle management program

77. (1) The band manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance Committee

78. (1) On or before January 31 of each year, the Finance Committee must review the information, schedules and budget prepared under section 77 for the purposes of

(a) identifying any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) knowing the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years, and

(c) determining whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 31 of each year, the Finance Committee must review any plans for new construction of First Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital projects – contracts and tenders

79. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects including

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital project consultants

80. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance Committee and Council to carry out their obligations under this Part.

PART FIVE – BORROWING MEMBER REQUIREMENTS

Compliance with standards

81. When the First Nation becomes a borrowing member as defined in the Act,

(a) it must comply with all applicable FMB standards; and

(b) if the Council becomes aware that the First Nation is not complying with a FMB standard referred to in paragraph (a), the Council must as soon as practicable take any required actions to bring the First Nation into compliance with the FMB standards.

PART SIX - MISCELLANEOUS

Reports of breaches and financial irregularities, etc.

82. (1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this law or another First Nation law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation;

(c) a provision of this law has been contravened; or

(d) a person has failed to comply with the COIR,

the person may disclose the circumstances to the Chair of the Finance Committee.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair of the Finance Committee or the band manager if the actions relate to the Chair.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band manager or the Chair of the Finance Committee.

Inquiry into report

83. (1) If a report is made to the band manager under subsection 82(2) or (3), the band manager must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) If a report is made to the Chair of the Finance Committee under section 82, the Chair must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(3) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance Committee under this section including the Finance Committee's recommendations, if any.

Protection of parties

84. (1) All reasonable steps must be taken by the band manager, the members of the Finance Committee and the Councillors to ensure that the identity of the person who makes a report under section 82 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 82 must not be subjected to any form of reprisal by the First Nation or by a Councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager and the Chair of the Finance Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions for the

(a) recording and safeguarding of reports made under section 82 and any records prepared during the inquiry or investigation into those reports;

(b) inquiry or investigation into reports made under section 82; and

(c) fair treatment of a person against whom a report has been made under section 82.

Liability for improper use of money

85. (1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of First Nation financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

86. (1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

87. At least every two years, the Finance Committee, in consultation with the band manager and the senior financial officer, must conduct a review of this law to

(a) determine if it facilitates effective and sound financial administration of the First Nation; and

(b) identify any amendments to this law that may better serve this objective.

Provision of law to FNFA

88. As soon as practical after the FMB approves the financial administration law of the First Nation, the Council must provide a copy of the law to the FNFA.

Coming into force

89. This law must come into force on the day after it is approved by the FMB.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of September, 2010 at Smithers, in the Province of British Columbia

A quorum of Council consists of five (5) members of Council

Chief Barry Nikal

Councillor Christopher Gagnon Sr

Councillor Sandra George

Councillor Victor Jim

Councillor Marvin Joseph

Councillor Avril Lewis

Councillor Lillian Lewis

Councillor Duane Mitchell

Councillor Lorena Morris

Councillor Andrew Tom

Councillor Warner William

SCHEDULE A

MORICETOWN INDIAN BAND CONFLICT OF INTEREST REGULATION

MORICETOWN INDIAN BAND FINANCIAL ADMINISTRATION LAW, 2010

The Council of the Moricetown Indian Band, pursuant to paragraph 9(6)(a) of the *Moricetown Indian Band Financial Administration Law, 2010*, hereby makes the *Moricetown Indian Band Conflict of Interest Regulation*.

PART ONE - INTERPRETATION

Interpretation

1. (1) In this regulation,

"conflict of interest" has the meaning given to the term at section 2;

"FAL" means the *Moricetown Indian Band Financial Administration Law, 2010*; and

"real property" includes an interest in a reserve held under a certificate of possession under the *Indian Act*.

(2) Except as otherwise expressly provided in this regulation, words and expressions used in this regulation have the same meanings as in the FAL.

(3) If there is a conflict between a provision of this regulation and the FAL, the provision of the FAL applies.

Definition of conflict of interest

2. (1) A conflict of interest arises where a Councillor, Finance Committee member, officer, employee, committee member, contractor or agent of the First Nation has an interest that is

(a) real, potential or perceived;

(b) direct or indirect; and

(c) personal or financial,

and which

(d) competes, or appears to compete, with

(i) the interests of the First Nation, or

(ii) the objective exercise of the individual's powers, duties, functions or responsibilities.

(2) For greater clarity, an individual's personal or financial interests include the personal or financial interests of the individual's family members.

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(3) Despite subsections (1) and (2), an individual's interests do not give rise to a conflict of interest if

(a) the interests are the same as those of a broad class of members of the First Nation, of which the individual is a member;

(b) in the case of a Councillor, the interests relate to remuneration, leave and benefits owed to all Councillors; or

(c) the interests are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

(4) An individual may also declare themselves to be in a conflict of interest even if the circumstances do not fit within the term as defined at subsections (1) to (3).

PART TWO – COUNCILLORS AND COMMITTEE MEMBERS

Application

3. (1) This Part applies to all Councillors of the First Nation.

(2) Sections 4, and 6 to 9, apply to a member of a Council committee and all references in those sections to a

(a) Councillor are considered to be references to a member of a Council committee, and

(b) Council meeting are considered to be references to a Committee meeting.

General obligations

4. (1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of interests

5. (1) A Councillor must file with the band manager a written disclosure of

(a) the name of the Councillor's spouse;

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse.

(2) A Councillor must file a written disclosure under subsection (1)

(a) within 30 days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(3) The band manager must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

Gifts and benefits

6. (1) A Councillor, or a person referred to in subsection 2(2) in relation to that Councillor, must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within normal

(i) protocol exchanges or social obligations associated with the Councillor's office,

(ii) exchanges common to business relationships, or

(iii) exchanges common at public cultural events of the First Nation;

(b) is of nominal value; or

(c) is given by a friend or relative as an element of that relationship.

(3) Where a gift with a value greater than $500 is given to a Councillor, or a person referred to in subsection 2(2), the Councillor must make a written disclosure of the gift to the band manager and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential information

7. (1) During and after their term, Councillors must keep confidential all information that they receive while performing their duties or functions unless the information is generally available

(a) to members of the public, or

(b) to members of the First Nation.

(2) A Councillor must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillor.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for addressing conflict of interest

8. (1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(6) Where, as a result of a conflict of interest, a quorum of a Council committee cannot be reached, the matter must be brought before the Council.

(7) Where, as a result of a conflict of interest, a quorum of the Council cannot be reached, the Council must, at its discretion

(a) have the matter decided by a majority of the remaining Council members;

(b) seek the advice of a neutral third party;

(c) bring the matter to a mediator or arbitrator; or

(d) have the members of the First Nation decide the matter at a meeting of members.

Procedure for undisclosed conflict of interest

9. (1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

PART THREE – OFFICERS AND EMPLOYEES

Application

10. This Part applies to all officers and employees of the First Nation.

General obligations

11. (1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of conflict of interest

12. (1) If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to the Chair of the Finance Committee, and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or benefits

13. (1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within normal

(i) protocol exchanges or social obligations associated with the person's position,

(ii) exchanges common to business relationships, or

(iii) exchanges common at public cultural events of the First Nation;

(b) is of nominal value; or

(c) is given by a friend or relative as an element of that relationship.

Outside employment and business interests

14. (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band manager or, in the case of the band manager, to the Chair of the Finance Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential information

15. (1) During and after their term of employment or appointment, an officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public, or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation property and services

16. (1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officer and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART FOUR - HONORARIA

Honoraria

17. (1) If a Councillor, officer or employee is required as part of their position or under their job description or employment contract to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop, then

(a) the First Nation must pay for the Councillor, officer or employee's salary and travel expenses, related to their involvement in the activity described at subsection (1); and

(b) the officer or employee must return to the First Nation any honoraria or travel subsidy that they receive as a result of their involvement in the activity described at subsection (1).

(2) If a Councillor, officer or employee chooses to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop on their own time, then the Councillor, officer or employee

(a) must pay for all of the travel and other expenses related to their involvement in the activity described at subsection (2);

(b) must participate in the activity described at subsection (2) outside of work hours, or use approved vacation time or other leave; and

(c) is entitled to keep any honoraria or travel subsidy given to the Councillor, officer or employee as a result of their involvement in the activity described at subsection (2).

PART FIVE – CONTRACTORS AND AGENTS

Application

18. (1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor acting as officer or employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part Three of this regulation as if the contractor were an officer or employee of the First Nation.

General obligations

20. (1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation, and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this regulation.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential information

21. (1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

First Nation property and services

22. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown Indian Band
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

MORICETOWN INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the "Act"), the Council of the Moricetown Indian Band enacted the *Moricetown Indian Band Property Assessment Law, 2009*, which came into force on August 7, 2009; and

B. The Council of the Moricetown Indian Band deems it to be in the best interests of the Moricetown Indian Band to amend that law,

NOW THEREFORE the Council of the Moricetown Indian Band duly enacts as follows:

1. This Law may be cited as the *Moricetown Indian Band Property Assessment Amendment Law, 2017*.

2. Subsection 22(1) of the *Moricetown Indian Band Property Assessment Law, 2009*, is hereby amended by deleting it in its entirety and replacing it with the following:

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 26th day of April, 2017, at Smithers, in the province of British Columbia.

A quorum of the Council consists of five (5) members of Council.

Chief Duane Mitchell

Councillor Sandra George

Councillor Sherri Green

Councillor Freda Huson

Councillor Archie Joseph

Councillor Lillian Lewis

Councillor Desmond McKinnon

Councillor Ian Michell

Councillor Warner William

Councillor Andrew Tom

Councillor Elaine Stevens

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NADLEH WHUT'EN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Expenditure Law, 2017.*

2. In this Law:

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

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

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

"Assessment Law" means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

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

"First Nation" means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Nadleh Whut'en Band Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted and are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Larry Nooski

Councillor Lisa Ketlo

Councillor Theresa Nooski

Councillor Cheryl Barnetson

Councillor Tanya Stump

Councillor Johnny Ketlo

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES		
1. Local revenues to be collected in budget year:		
a. Property Tax		$ 56,010.11
TOTAL REVENUES		**$ 56,010.11**
PART 2: EXPENDITURES		
1. General Government Expenditures		$ 22,975.67
a. Executive and Legislative	$ 4,000.00	
b. General Administrative	$ 11,975.67	
c. Other Gen. Government (BCAA/appeals)	$ 7,000.00	
2. Protection Services		$ 2,200.00
a. Firefighting (service fee/fire hydrants)	$ 2,200.00	
3. Transportation		$ 13,000.00
a. Roads and Streets	$ 5,000.00	
b. Snow and Ice Removal	$ 3,000.00	
c. Other Transportation (dust control)	$ 5,000.00	
4. Community Development		$ 6,834.44
a. Land Rehabilitation and Beautification	$ 3,834.44	
b. Weed Control	$ 1,000.00	
c. 9-1-1 Emergency Telephone Response	$ 1,000.00	
d. Fraser Lake Library	$ 1,000.00	
5. Recreation and Cultural Services		$ 5,000.00
a. Culture	$ 5,000.00	
6. Environmental Health Services		$ 9,000.00
a. Garbage Waste Collection and Disposal	$ 1,000.00	
b. Sewer System Maintenance	$ 8,000.00	
6. Contingency		$ 2,000.00
TOTAL EXPENDITURES		**$ 61,010.11**
PART 3: ACCUMULATED SURPLUS/DEFICIT		
1. Accumulated Surplus – Local revenues carried forward from the previous budget year		$ 5,000
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year		$ -
BALANCE		**$ 0**

Note: We have a service agreement with the Regional District of Bulkley Nechako in the amount of $10,500.00 for the provision of Fire, Garbage and 9-1-1 services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NADLEH WHUT'EN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

"First Nation" means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Nadleh Whut'en Band Property Taxation Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Larry Nooski

Councillor Tanya Stump

Councilor Cheryl Barnetson

Councillor Theresa Nooski

Councillor Lisa Ketlo

Councilor Johnny Ketlo

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value in:	
	Improvements	Land
Class 1 – Residential	7.11415	6.96431
Class 2 – Utilities	27.82272	27.29828
Class 4 - Major Industry	21.06545	20.55599
Class 5 - Light Industry	17.65665	17.14719
Class 6 - Business and Other	14.92759	14.56048
Class 8 - Recreational Property/Non-Profit Organization	6.54595	6.39611
Class 9 – Farm	10.34595	10.19611

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Nanoose First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Nanoose First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Nanoose First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of July, 2017, at Lantzville, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Brent Edward

Councillor Gordon Edwards

Councillor Christopher Bob

Councillor Lawrence Mitchell

Councillor Cheryl Jones

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$26,248
TOTAL REVENUES	**$26,248**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$3,822
b. Other General Government	$1,216
2. Transportation	
a. Roads and Streets	$5,382
b. Snow and Ice Removal	$5,598
3.. Community Development	
a. Community Planning	$7,624
b. Contingency Amounts:	$2,606
TOTAL EXPENDITURES	**$26,248**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Nanoose First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Nanoose First Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Nanoose First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of July, 2017, at Lantzville, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Brent Edward

Councillor Gordon Edwards

Councillor Christopher Bob

Councillor Lawrence Mitchell

Councillor Cheryl Jones

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	5.0165
Class 2 – Utilities	57.9274
Class 6 – Business and Other	15.4330

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation
Property Assessment Amendment Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the Nanoose First Nation ("Snaw-naw-as") enacted the *Nanoose First Nation Property Assessment Law, 2015*, which came into force on October 29, 2015; and

B. The Snaw-naw-as Council deems it to be in the best interests of Snaw-naw-as to amend that law,

NOW THEREFORE the Snaw-naw-as Council duly enacts as follows:

1. This Law may be cited as the *Nanoose First Nation Property Assessment Amendment Law, 2017.*

2. Subsection 22(2) of the *Nanoose First Nation Property Assessment Law, 2015*, is hereby amended by deleting it in its entirety and replacing it with the following:

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) for the chair or acting chair, the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) for a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

(c) for any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

calculated in accordance with subsection (3).

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council at a duly convened meeting held on the 10th day of July, 2017, at Lantzville, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief Brent Edwards

Councillor Christopher Bob

Councillor Gordon Edwards

Councillor Cheryl Jones

Councillor Lawrence Mitchell

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

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

"First Nation" means the Neskonlith Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of June, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

Councillor Art Anthony

Councillor Fay Ginther

Councillor Joan Hooper

Councillor Duane Manuel

Councillor Louis Thomas

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$62,326
TOTAL REVENUES	**$62,326**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 5,000
b. General Administrative	$39,526
c. Other General Government	$11,800
2. Contingency Amounts	$ 6,000
TOTAL EXPENDITURES	**$62,326**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"First Nation" means the Neskonlith Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of June, 2017, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

Councillor Art Anthony

Councillor Fay Ginther

Councillor Joan Hooper

Councillor Duane Manuel

Councillor Louis Thomas

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value:	
	IR #1/IR #2	IR #3
Class 1 - Residential		
Class 2 - Utilities	60.8079	43.6141
Class 4 - Major Industry		
Class 5 - Light Industry		
Class 6 - Business and Other	21.2631	18.6754
Class 8 - Recreational Property/Non-Profit Organization		
Class 9 - Farm		
Class 10a Railway (regulated)	18.8108	28.7384
Class 10b Railway Utility (regulated)	25.43054	43.4807

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

N'QUATQUA FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

1. This Law may be cited as the *N'Quatqua First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the N'Quatqua *First Nation Property Assessment Law, 2016*;

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

"First Nation" means the N'Quatqua First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the N'Quatqua *First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2017, at N'Quatqua, in the Province of British Columbia .

A quorum of Council consists of three (3) members of Council.

Chief Micah Thevarge

Councillor Sharleen Patrick

Councillor Chantel Thevarge

Councillor Doris Peters

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,240
TOTAL REVENUES	**$1,240**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	1,220
2. Contingency Amounts	$ 20
TOTAL EXPENDITURES	**$1,240**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

N'QUATQUA FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

1. This Law may be cited as the *N'Quatqua First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *N'Quatqua First Nation Property Assessment Law, 2016*;

"First Nation" means the N'Quatqua First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *N'Quatqua First Nation Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2017, at N'Quatqua, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Micah Thevarge

Councillor Sharleen Patrick

Councillor Chantel Thevarge

Councillor Doris Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	3.19446
Class 2 – Utilities	22.46432
Class 4 - Major Industry	15.86006
Class 5 - Light Industry	12.45126
Class 6 - Business and Other	11.17657
Class 8 - Recreational Property/Non-Profit Organization	5.01496
Class 9 - Farm	8.81496

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Osoyoos Indian Band Property Assessment Law, 2009*;

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

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Osoyoos Indian Band Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Oliver, in the Province of Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Clarence Louie	Councillor Veronica McGinnis
Councillor Anthony Baptiste	Councillor Theresa Gabriel
Councillor Sammy Jo Louie	Councillor Leona Baptiste

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

	PART 1: REVENUES		
1	**Local revenues for current fiscal year:**		
	a. Property Tax	$	2,441,214
	i) Interest, Appeals and Penalties (projected)	$	30,000
	ii) Tax Certificate Search	$	1,700
2	**Moneys from Reserve Fund**		
	i. OIB Capital Development Fund	$	500,000
	TOTAL REVENUES	$	2,972,914
	PART 2: EXPENDITURES		
1	**General Government Expenditures**		
	a. Executive and Legislative	$	50,000
	b. General Administrative	$	440,030
	c. Other General Government	$	52,500
2	**Protection Services**		
	a. Policing	$	75,000
	b. Firefighting	$	255,000
	c. Regulatory Measures	$	3,000
	d. Other Protective Services	$	2,000
3	**Transportation**		
	a. Roads and Streets	$	260,000
	i. Roads (widening Area 27 & Osoyoos)	$	300,000
	b. O&M Equipment	$	15,000
4	**Recreation and Cultural Services**	$	
	a. Recreation	$	271,200
	i. Recreation – Community Hall Renovation	$	150,000
	b. Culture	$	75,000
	c. Heritage Protection	$	30,000
	d. Other Recreation and Culture	$	
5	**Community Development**		
	a. Community Planning	$	20,000

	b. Economic Development Program	$	25,000
	c. Land Rehabilitation and Beautification	$	80,000
6	**Environment Health Services**		
	a. Water Purification and Supply	$	150,000
	b. Sewage Collection and Disposal		
	c. Garbage Waste Collection and Disposal		
	d. Irrigation System S. Okanagan Lands Irrigation District	$	63,691
	e. Other Environmental Services	$	35,000
7	**Other Services**		
	a. Health	$	15,000
	b. Education	$	
	c. Other Services	$	150,000
	i. Other Services: Cap Reserve Fund – Storage Bldg	$	50,000
8	**Grants:**		
	a. Home owner grant equivalents:	$	115,000
9	**Contingency Amounts**		
	a.	$	50,493
10	**Transfers into reserve funds**		
	a. OIB Contingency Reserve Fund	$	
	b. OIB Capital Development Fund	$	240,000
	TOTAL EXPENDITURES	$	2,972,914
	BALANCE:	$	-

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Appendix "A"

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2017 :	$	630,491.12
Transfers out		
i. Local Revenue Account	$	500,000.00
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	240,000.00
ii. Interest Earned	$	3,500.00
Moneys repaid	$	-
Ending balance as of March 31, 2018:	$	373,991.12

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2017 :	$	185,107.59
Transfers out		
i		-
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	
ii. Interest Earned		2,400.00
Moneys repaid	$	-
Ending balance as of March 31, 2018:	$	187,507.59

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Osoyoos Indian Band Property Assessment Law, 2009*;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Osoyoos Indian Band Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by

a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and

b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00), except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars ($275.00).

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedules A and B attached to this Law forms part of and are an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Clarence Louie	Councillor Veronica McGinnis
Councillor Anthony Baptiste	Councillor Theresa Gabriel
Councillor Sammy Jo Louie	Councillor Leona Baptiste

SCHEDULE A

2017 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	5.9218	6.2131
Class 2 – Utilities	33.0229	34.8929
Class 5 - Light Industry	14.9942	15.7079
Class 6 - Business and Other	13.7259	14.4396
Class 8 - Recreational Property/Non-Profit Organization	6.3296	6.6209
Class 9 - Farm	10.5296	10.8209

SCHEDULE B

2017 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	5.7519	5.7808
Class 2 – Utilities	25.8561	25.9572
Class 5 - Light Industry	11.4379	11.4841
Class 6 - Business and Other	10.8932	10.9394
Class 8 - Recreational Property/Non-Profit Organization	6.1597	6.1886
Class 9 - Farm	10.3597	10.3886

4

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Penticton Indian Band Property Assessment Law, 2015*;

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

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Penticton Indian Band Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Chad Eneas

Councillor Naomi Gabriel

Councillor Clinton George

Councillor Suzanne Johnson

Councillor Jonathan Kruger

Councillor Denise Lecoy

Councillor Timothy Lezard

Councillor Elliott Tonasket

SCHEDULE

ANNUAL BUDGET

1. Local revenues for current fiscal year:	
a. Property Tax	$1,354,142
b. Property Tax — interest and penalties	$20,000
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Reserve fund revenues	
TOTAL REVENUES:	**$1,374,142**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$15,000
b. Board of Review	$5,635
c. Local Government Services Administration	$170,543
d. Allowance for Taxes in Dispute	$10,000
e. Intergovernmental Affairs	$32,000
2. Protection Services	
a. City of Penticton Fire Protection	$230,000
b. PW: PIB Fire Protection	$25,000
3. Transportation	
a. PW: Public Works PIB	$13,160
4. Recreation and Cultural Services	
a. PW: Channel Lands	$10,000
b. PW: Parks and Recreation	$10,000
5. Community Development	
a. Education	$23,458
b. Home Owners Representation	$11,220
c. Health	$19,000
6. Environment Health Services	
a. Natural Resources	$4,703
8. Other Services	
a. BC Assessment	$25,000
b. Municipal Agreement RDOS	$50,000
c. PW: PIB Waste Management	$15,000

d. Hospital District	$80,000
e. City of Penticton Sewer agreement	$31,000
f. Library Services	$25,000
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$360,000
11. Contingency Amounts	
a. Contingency Amounts	$23,423
12. Transfers into reserve funds	
a. Capital Reserve Fund	$125,000
b. Contingency Reserve Fund	$60,000
13. Repayment of moneys borrowed from reserve funds	
Total:	**$1,374,142**
Balance:	**0.00-**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$25,000
b. Municipal Agreement RDOS	$50,000
c. PW: PIB Waste Management	$15,000
d. Hospital District	$80,000
e. City of Penticton Sewer agreement	$31,000
f. Library Services	$25,000

Appendix

Reserve Fund Balances

1. Capital Reserve Fund

Beginning balance as of January 1, 2017 :	$742,947
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$125,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$3,070
Ending balance as of December 31, 2017:	$871,017

2. Contingency Fund

Beginning balance as of January 1, 2017 :	$149,804
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$60,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$1,725
Ending balance as of December 31, 2017:	$211,534

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band
Annual Expenditure Amending Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL EXPENDITURE AMENDING LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B . The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Penticton Indian Band Annual Expenditure Law, 2017* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Amending Law, 2017.*

2. The *Penticton Indian Band Annual Expenditure Law, 2017* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of August, 2017, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Chad Eneas

Councillor Clinton George

Councillor Jonathan Kruger

Councillor Timothy Lezard

Councillor Suzanne Johnson

Councillor Elliott Tonasket

1

SCHEDULE

ANNUAL BUDGET

1. Local revenues for current fiscal year:	
a. Property Tax	$1,354,142
b. Property Tax — interest and penalties	$20,000
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Reserve fund revenues	
TOTAL REVENUES:	**$1,374,142**

PART 2: EXPENDITURES		
1. General Government Expenditures		
a. General Administrative		$15,000
b. Board of Review		$5,635
c. Local Government Services Administration		$170,543
d. Allowance for Taxes in Dispute		$10,000
e. Intergovernmental Affairs		$32,000
2. Protection Services		
a. City of Penticton Fire Protection		$192,000
b. PW: PIB Fire Protection		$25,000
3. Transportation		
a. PW: Public Works PIB		$13,160
4. Recreation and Cultural Services		
a. PW: Channel Lands		$10,000
b. PW: Parks and Recreation		$10,000
5. Community Development		
a. Education		$23,458
b. Home Owners Representation		$11,220
c. Health		$19,000
6. Environment Health Services		
a. Natural Resources		$4,703
8. Other Services		
a. BC Assessment		$25,000
b. Municipal Agreement RDOS		$69,000
c. PW: PIB Waste Management		$15,000
d. Hospital District		$99,000
e. City of Penticton Sewer agreement		$31,000
f. Library Services		$25,000
9. Taxes Collected for Other Governments		
10. Grants		
a. Homeowner Grants		$360,000
11. Contingency Amounts		
a. Contingency Amounts		$23,423
12. Transfers into reserve funds		
a. Capital Reserve Fund		$125,000
b. Contingency Reserve Fund		$60,000
13. Repayment of moneys borrowed from reserve funds		
Total:		**$1,374,142**
Balance:		**0.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$	
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$	
BALANCE		**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$25,000
b. Municipal Agreement RDOS	$69,000
c. PW: PIB Waste Management	$15,000
d. Hospital District	$99,000
e. City of Penticton Sewer agreement	$31,000
f. Library Services	$25,000

Appendix
Reserve Fund Balances

1. Capital Reserve Fund	
Beginning balance as of January 1, 2017	$742,947
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$125,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 3,070
Ending balance as of December 31, 2017:	$871,017
2. Contingency Fund	
Beginning balance as of January 1, 2017:	$149,804
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$ 60,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 1,725
Ending balance as of December 31, 2017:	$211,534

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Penticton Indian Band Property Assessment Law, 2015*;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Penticton Indian Band Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One Hundred dollars ($ 100.00), the taxable property shall be taxed at One Hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

I

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Chad Eneas

Councillor Naomi Gabriel

Councillor Clinton George

Councillor Suzanne Johnson

Councillor Jonathan Kruger

Councillor Denise Lecoy

Councillor Timothy Lezard

Councillor Elliott Tonasket

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Rates For District: District 1	
1 Residential	6.83870
2 Utilities	41.67620
4 Major Industry	14.17120
5 Light Industry	13.81240
6 Business and Other	13.24570
8 Recreational Property/Non-Profit Organization	9.36160
9 Farm	16.46420

Rates For District: District 2

1 Residential	4.28077
2 Utilities	22.48244
4 Major Industry	-
5 Light Industry	11.17941
6 Business and Other	12.21840
8 Recreational Property/Non-Profit Organization	7.50965
9 Farm	9.30250

Penticton Indian Band

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Penticton Indian Band considers it to be in the best interests of the Penticton Indian Band to make a law for such purposes;

C. The Council of the Penticton Indian Band now desires to repeal the *Penticton Indian Band Financial Administration Law, 2015* and to enact the *Penticton Indian Band Financial Administration Law, 2016* and to request compliance approval of the *Penticton Indian Band Financial Administration Law, 2016* from the Board.

NOW THEREFORE the Council of the Penticton Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Penticton Indian Band Financial Administration Law, 2016.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Penticton Indian Band referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Penticton Indian Band appointed under section 76;

"Band Administrator" means the person appointed Band Administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Penticton Indian Band that has been approved by the Council;

"Chief Financial Officer" means the person appointed Chief Financial Officer under section 19;

"code" means a code adopted by the Penticton Indian Band under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Penticton Indian Band under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the Penticton Indian Band;

"Council chair" means the person appointed or elected to act as the chair of the Council;

-"councillor" means a member of the Council of the Penticton Indian Band and includes the Chief of the Penticton Indian Band;

-"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Penticton Indian Band;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Penticton Indian Band's financial statements;

"financial records" means all records respecting the financial administration of the Penticton Indian Band, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of the Penticton Indian Band set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Band Administrator, Chief Financial Officer, Tax Administrator and any other employee of the Penticton Indian Band designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"Penticton Indian Band's financial assets" means all money and other financial assets of the Penticton Indian Band;

"Penticton Indian Band's lands" means all reserves of the Penticton Indian Band within the meaning of the *Indian Act*;

"Penticton Indian Band law" means any law, including any by-law or code, of the Penticton Indian Band made by the Council or the membership of the Penticton Indian Band;

"Penticton Indian Band's records" means all records of the Penticton Indian Band respecting its governance, management, operations and financial administration;

"property tax and other local revenue account" means an account with a financial institution into which property tax and other local revenues are deposited separately from other moneys of the Penticton Indian Band;

"property tax and other local revenue laws" means a property tax law and other local revenue laws made by the Penticton Indian Band under the Act;

"property tax and other local revenues" means money raised under a property tax law and other local revenue laws;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the Penticton Indian Band,

(b) any corporation in which the Penticton Indian Band has a material or controlling interest,

(c) any partnership in which the Penticton Indian Band or another related body of the Penticton Indian Band is a partner with a material or controlling interest, or

(d) a trust of the Penticton Indian Band;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"Tax Administrator" means the person appointed Tax Administrator under section 20 or the Penticton Indian Band's property tax and other local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3. (1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4. (1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Penticton Indian Band.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6. (1) If there is a conflict between this Law and another Penticton Indian Band law, other than a code or a property tax law and other local revenue laws, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a property tax and other local revenue laws, the property tax and other local revenue laws prevail.

Scope and Application

7. This Law applies to the financial administration of the Penticton Indian Band.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8. (1) The Council is responsible for all matters relating to the financial administration of the Penticton Indian Band whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Penticton Indian Band law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the Penticton Indian Band; and

(d) the approval of borrowing of the Penticton Indian Band.

Council Policies, Procedures and Directions

9. (1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Penticton Indian Band.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Penticton Indian Band assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Penticton Indian Band that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. (1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Penticton Indian Band in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the Penticton Indian Band, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12. (1) The Committee of the Penticton Indian Band is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Penticton Indian Band.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the Penticton Indian Band government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions:

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Band Administrator and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Band Administrator or the Chief Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Band Administrator or the Chief Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Band Administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of the Penticton Indian Band:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Penticton Indian Band against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Penticton Indian Band that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the Penticton Indian Band:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the property tax and other local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the Penticton Indian Band;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the Penticton Indian Band:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Penticton Indian Band reports;

(d) to review, monitor and report to the Council on the appropriateness of the Penticton Indian Band's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the Penticton Indian Band's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the Penticton Indian Band's financial assets, including debts owed to the Penticton Indian Band;

(g) to review and report to the Council on the Penticton Indian Band's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the Penticton Indian Band, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the Penticton Indian Band's insurance coverage respecting significant Penticton Indian Band risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band Administrator

18. (1) The Council must appoint a person as Band Administrator of the Penticton Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Band Administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Penticton Indian Band, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Penticton Indian Band;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the Penticton Indian Band;

(c) to hire the employees of the Penticton Indian Band, as the Band Administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the Penticton Indian Band;

(e) to oversee and administer the contracts of the Penticton Indian Band;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Band Administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Band Administrator's duties specified in this Law.

(3) The Band Administrator may assign the performance of any of the Band Administrator's duties or functions

(a) to an officer or employee of the Penticton Indian Band; and

(b) with the approval of the Council, to a contractor or agent of the Penticton Indian Band.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Band Administrator of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19. (1) The Council must appoint a person as Chief Financial Officer of the Penticton Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Band Administrator, the Chief Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the Penticton Indian Band, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the Penticton Indian Band;

(c) to prepare the draft annual budgets and, with advice and input from the Tax Administrator, to prepare any draft amendments to the component of the annual budget respecting the Penticton Indian Band's property tax and other local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Penticton Indian Band;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Penticton Indian Band to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable Penticton Indian Band law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Penticton Indian Band;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the Penticton Indian Band and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Chief Financial Officer under this Law; and

(o) to carry out any other activities specified by the Band Administrator that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Band Administrator, the Chief Financial Officer may assign the performance of any of the duties or functions of the Chief Financial Officer to any officer, employee, contractor or agent of the Penticton Indian Band, but this assignment does not relieve the Chief Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. (1) If the Penticton Indian Band is collecting property tax or other local revenues, the Council must appoint a person as Tax Administrator of the Penticton Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Financial Officer, the Tax Administrator is responsible for performing the Tax Administrator's duties or functions under the Penticton Indian Band's property tax and other local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the Penticton Indian Band's property tax and other local revenue laws and the Act, the Tax Administrator is responsible for the following:

(a) to manage property tax and other local revenues and the property tax and other local revenue account on a day-to-day basis;

(b) to recommend to the Chief Financial Officer the draft and amended budgets for the component of the annual budget respecting property tax and other local revenues;

(c) to recommend to the Chief Financial Officer the property tax and other local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Band Administrator, Chief Financial Officer, Finance and Audit committee and the Council respecting property tax and other local revenues matters;

(e) to monitor compliance with the Act, the Penticton Indian Band's property tax and other local revenue laws and this Law in the administration of property tax and other local revenues and the property tax and other local revenue account; and

(f) to perform any other duties of the Tax Administrator under this Law.

(4) With the approval of the Band Administrator, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator to any officer, employee, contractor or agent of the Penticton Indian Band, but this assignment does not relieve the Tax Administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Penticton Indian Band.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the Penticton Indian Band;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the Penticton Indian Band,

(ii) the Band Administrator, the Chief Financial Officer, the Tax Administrator and other officers of the Penticton Indian Band, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Band Administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the Penticton Indian Band and a member of the Penticton Indian Band.

(4) In the course of discharging his or her responsibilities under this Law, the Band Administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the Penticton Indian Band hires or retains qualified and competent personnel to carry out the financial administration activities of the Penticton Indian Band.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22. (1) When exercising a power, duty or responsibility relating to the financial administration of the Penticton Indian Band, a councillor must

(a) comply with this Law, the Act, any other applicable Penticton Indian Band law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Penticton Indian Band;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the Penticton Indian Band;

(b) a person acting under the delegated authority of the Council or the Penticton Indian Band; or

(c) a member of a committee of the Council or the Penticton Indian Band who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the Penticton Indian Band, that person must

(a) comply with this Law, the Act, any other applicable Penticton Indian Band law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Penticton Indian Band;

(b) the terms of every contract of a contractor of the Penticton Indian Band;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the Penticton Indian Band.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Penticton Indian Band is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26. (1) The annual budget must encompass all the operations for which the Penticton Indian Band is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the Penticton Indian Band's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Penticton Indian Band's lands.

(4) In subsection (2), "natural resources" means any material on or under the Penticton Indian Band's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27. (1) On or before January 31 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the Penticton Indian Band for the next fiscal year.

(4) On or before June 15 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Penticton Indian Band's property tax and other local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the Penticton Indian Band's property tax and other local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Penticton Indian Band's property tax and other local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to property tax and other local revenues;

(b) the multi-year financial plan of the Penticton Indian Band demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the Penticton Indian Band.

Amendments to Annual Budgets

29. (1) The annual budget of the Penticton Indian Band must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Penticton Indian Band or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Penticton Indian Band.

Property Tax and Other Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to property tax and other local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for Penticton Indian Band Information or Involvement

31. (1) The Council must establish policies or procedures or give directions respecting the means by which members of the Penticton Indian Band must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the Penticton Indian Band's property tax and other local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the Penticton Indian Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32. (1) No account may be opened for the receipt and deposit of money of the Penticton Indian Band unless the account is

(a) in the name of the Penticton Indian Band;

(b) opened in a financial institution; and

(c) authorized by the Band Administrator or the Chief Financial Officer.

(3) The Penticton Indian Band must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a property tax and other local revenue account for money from property tax and other local revenues;

(c) a trust account if the Penticton Indian Band has money held in trust;

(d) a land and resources account for money from revenues from the Penticton Indian Band's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The Penticton Indian Band may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Penticton Indian Band's financial assets.

Accounts Management

33. (1) The Chief Financial Officer must ensure the safekeeping of all money received by the Penticton Indian Band.

(2) The Chief Financial Officer

(a) must deposit all money received by the Penticton Indian Band as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34. (1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a property tax and other local revenue account must not be used for any purpose other than that authorized in a property tax or other local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Penticton Indian Band must not enter into an agreement or undertaking that requires the Penticton Indian Band to expend money that is not authorized by or that contravenes this Law, a property tax law, other local revenue law or the Act.

No Expenditure Without Appropriation

36. (1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37. (1) The Band Administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Penticton Indian Band law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Band Administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of property tax other local revenues.

Appropriations

38. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Penticton Indian Band in relation to an appropriation must not exceed the amount specified in the budget for the Penticton Indian Band for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is:

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Band Administrator or the Chief Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Tax Administrator must authorize payment out of a property tax or other local revenue account.

(10) Subject to subsection (9), the Band Administrator or Chief Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the Penticton Indian Band may be made by cheque, draft, electronic transfer or other similar instrument authorized by any two (2) persons designated by the Council.

DIVISION 4 - General Matters

Advances

42. (1) The Band Administrator or the Chief Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from property tax and other local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the Penticton Indian Band withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44. (1) Money received by the Penticton Indian Band as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45. (1) All interest earned on the accounts described in subsection 32(2), other than a trust account, property tax and other local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the property tax and other local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the Penticton Indian Band may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Penticton Indian Band that are overdue.

Refunds

46. (1) Money received by the Penticton Indian Band that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the Penticton Indian Band may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the Penticton Indian Band may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49. (1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the property tax and other local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50. (1) Except as specifically authorized in this Law or in a property tax or other local revenue law, the Penticton Indian Band must not borrow money or grant security.

(2) Subject to this Law, if the Penticton Indian Band is authorized in this Law to borrow money or grant security, the Council may authorize the Chief Financial Officer to borrow money or grant security in the name of the Penticton Indian Band

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51. (1) The Penticton Indian Band may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Penticton Indian Band may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Penticton Indian Band may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Penticton Indian Band.

Financial Agreements

52. (1) The Penticton Indian Band may enter into the following agreements in the name of the Penticton Indian Band:

(a) for the purpose of efficient management of the Penticton Indian Band's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Penticton Indian Band's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the Chief Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the Penticton Indian Band.

Borrowing for Authorized Expenditures

53. (1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Chief Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Penticton Indian Band may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54. (1) This section applies if the Penticton Indian Band is a borrowing member.

(2) If the Penticton Indian Band has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the Penticton Indian Band must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The Penticton Indian Band may only obtain long-term financing from the First Nations Finance Authority as permitted under its property tax or other local revenue laws and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the Penticton Indian Band from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55. (1) The Council must establish policies or procedures or give directions respecting the means by which members of the Penticton Indian Band must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the Penticton Indian Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a property tax or other local revenue law, the Penticton Indian Band may borrow money that is required for the repayment or refinancing of any debt of the Penticton Indian Band, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57. (1) Subject to this section and any property tax or other local revenue law, money borrowed by the Penticton Indian Band for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Penticton Indian Band and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58. (1) Subject to subsection (2), a security granted by the Penticton Indian Band must be signed by a councillor designated by the Council and by either the Band Administrator or the Chief Financial Officer.

(2) A security granted by the Penticton Indian Band in respect of property tax and other local revenues must be signed by a councillor designated by the Council and by the Tax Administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Penticton Indian Band's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60. (1) Subject to subsections (2) and (3), the Penticton Indian Band must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The Penticton Indian Band may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Penticton Indian Band governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Penticton Indian Band's lands or lands owned in fee simple by, or in trust for, the Penticton Indian Band, or

(ii) any other property of the Penticton Indian Band.

(5) The Penticton Indian Band may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Penticton Indian Band; or

(b) do not otherwise expose the Penticton Indian Band's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61. (1) The Penticton Indian Band must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the Chief Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Penticton Indian Band to honour the guarantee should it be required to do so.

(4) The Penticton Indian Band must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the Penticton Indian Band is a party; or

(c) in relation to a security granted by the Penticton Indian Band that is authorized under this Law or another Penticton Indian Band law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Penticton Indian Band and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Penticton Indian Band.

Authority to Invest

62. (1) Except as specifically authorized in this Law or another Penticton Indian Band law, the Penticton Indian Band must not invest the Penticton Indian Band's financial assets.

(2) If the Penticton Indian Band is authorized in this Law to invest the Penticton Indian Band's financial assets, the Council may authorize the Chief Financial Officer to invest the Penticton Indian Band's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63. (1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Penticton Indian Band in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Penticton Indian Band as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Penticton Indian Band's lands are located.

(4) If the Penticton Indian Band has established an investment account under section 32, the Penticton Indian Band may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Penticton Indian Band is a shareholder;

(b) a trust in which the Penticton Indian Band is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the Penticton Indian Band is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the Penticton Indian Band may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) property tax and other local revenues; and

(c) other revenues, if the Penticton Indian Band has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Penticton Indian Band Member Activities

64. (1) The Penticton Indian Band may only make a loan to a member of the Penticton Indian Band or to an entity in which a member of the Penticton Indian Band has an interest if the loan is made from a program of the Penticton Indian Band that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Chief Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Penticton Indian Band;

(b) the terms and conditions of the program must be published and accessible to all members of the Penticton Indian Band;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65. (1) If the Penticton Indian Band is authorized to make an investment or loan under this Law, the Chief Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Penticton Indian Band is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66. (1) Annually, and more often if necessary, the Band Administrator must identify and assess any significant risks to the Penticton Indian Band's financial assets, the Penticton Indian Band's tangible capital assets as defined in Part V and the operations of the Penticton Indian Band.

(2) Annually, and more often if necessary, the Band Administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the Penticton Indian Band.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68. (1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of Penticton Indian Band assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the Penticton Indian Band:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the Penticton Indian Band must comply with GAAP.

Separate Accounting

70. (1) The Chief Financial Officer must account for property tax and other local revenues of the Penticton Indian Band separately from other moneys of the Penticton Indian Band.

(2) If the Penticton Indian Band has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

(a) account for all other revenues of the Penticton Indian Band separately from other moneys of the Penticton Indian Band; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71. (1) At the end of each month, the Chief Financial Officer must prepare financial information respecting the financial affairs of the Penticton Indian Band in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72. (1) At the end of each quarter of the fiscal year, the Chief Financial Officer must prepare financial statements for the Penticton Indian Band for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73. (1) This section does not apply to the annual financial statements respecting property tax and other local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the Penticton Indian Band for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the Penticton Indian Band for the fiscal year; and

(b) the revenue categories for the Penticton Indian Band's lands referred to in subsection 26(2).

(5) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Property Tax and other Local Revenues Annual Financial Statements

74. (1) The Chief Financial Officer must prepare separate annual financial statements respecting the Penticton Indian Band's property tax and other local revenues in accordance with Board standards respecting financial reporting of property tax and other local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of property tax and other local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for property tax and other local revenues do not apply if Board standards respecting financial reporting of property tax and other local revenues permit the Penticton Indian Band to report on its property tax and other local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the Penticton Indian Band chooses to report on its property tax and other local revenues in that manner.

Special Purpose Reports

75. The Chief Financial Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the Penticton Indian Band;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the Penticton Indian Band has a land code in force, a report setting out moneys of the Penticton Indian Band derived from Penticton Indian Band lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Penticton Indian Band lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76. (1) The Penticton Indian Band must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Penticton Indian Band, an auditor must

(a) be independent of the Penticton Indian Band, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Penticton Indian Band are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Penticton Indian Band in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77. (1) To conduct an audit of the annual financial statements of the Penticton Indian Band, the auditor must be given access to

(a) all records of the Penticton Indian Band for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the Penticton Indian Band to ask any questions or request any information.

(3) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Penticton Indian Band as necessary for the performance of the auditor's duties.

(4) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(5) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Penticton Indian Band.

(6) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(7) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78. (1) The annual financial statements of the Penticton Indian Band referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting property tax and other local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79. (1) This section does not apply to the annual financial statements respecting property tax and other local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80. (1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the Penticton Indian Band or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Chief Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.

~~(3)~~ The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the Penticton Indian Band at the principal administrative offices of the Penticton Indian Band during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the Penticton Indian Band during normal business hours:

(a) the audited annual financial statements respecting property tax and other local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on property tax and other local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Penticton Indian Band for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Penticton Indian Band;

(b) a progress report on any established financial objectives and performance measures of the Penticton Indian Band;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The Band Administrator must provide the annual report referred to in subsection (1)

(a) to a member of the Penticton Indian Band as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the Penticton Indian Band has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the Penticton Indian Band is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Penticton Indian Band members who have requested but have not been provided with the annual report of the Penticton Indian Band including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Band Administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82. (1) All records that are produced by or on behalf of the Penticton Indian Band or kept, used or received by any person on behalf of the Penticton Indian Band are the property of the Penticton Indian Band.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Penticton Indian Band.

Operations Manual

83. (1) The Band Administrator must prepare and maintain a current operations manual respecting every element of the Penticton Indian Band's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Penticton Indian Band.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Penticton Indian Band, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84. (1) The Band Administrator must ensure that the Penticton Indian Band prepares, maintains, stores and keeps secure all of the Penticton Indian Band's records that are required under this Law or any other applicable law.

(2) The Penticton Indian Band's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the Penticton Indian Band must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Penticton Indian Band's records.

Confidentiality of Information

85. (1) No person may be given access to the Penticton Indian Band's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Penticton Indian Band's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86. (1) The Tax Administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Penticton Indian Band, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the Penticton Indian Band has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Penticton Indian Band, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the Penticton Indian Band in its operations to ensure the integrity of the Penticton Indian Band's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the Penticton Indian Band's tangible capital assets and any other major capital projects funded by property tax and other local revenues in which the Penticton Indian Band or its related bodies are investors;

"Penticton Indian Band's tangible capital assets" means all non-financial assets of the Penticton Indian Band having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the Penticton Indian Band's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the Penticton Indian Band's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the Penticton Indian Band's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Penticton Indian Band's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Penticton Indian Band's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the Band Administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92. (1) The Band Administrator must establish and keep current a register of all the Penticton Indian Band's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the Band Administrator must arrange for the inspection and review of the state of each of the Penticton Indian Band's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the Chief Financial Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Penticton Indian Band's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Penticton Indian Band's tangible capital assets;

(c) the proposed budget for rehabilitation of the Penticton Indian Band's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Penticton Indian Band's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93. (1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Penticton Indian Band's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All Penticton Indian Band capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Band Administrator may retain the services of a professional engineer or other consultant to assist the Band Administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Penticton Indian Band respecting capital projects; or

(b) the involvement of members of the Penticton Indian Band in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97. (1) If the Penticton Indian Band is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the Penticton Indian Band must comply with all the applicable Board standards.

(2) If the Council becomes aware that the Penticton Indian Band is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Penticton Indian Band into compliance with the Board standard.

Delegated Authority on Intervention

98. (1) Without limiting section 53 of the Act, if

(a) the Penticton Indian Band is

(i) making property tax and other local revenue laws under subsection 5(1) of the Act, or

(ii) using its property tax and other local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the Penticton Indian Band under section 53 of the Act that third-party management of the Penticton Indian Band's property tax and other local revenues is required, the Council of the Penticton Indian Band delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of the Penticton Indian Band's property tax and other local revenues and the property tax and other local revenue account under the Act.

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the Penticton Indian Band is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the Penticton Indian Band under section 53 of the Act that third-party management of the Penticton Indian Band's other revenues is required, the Council of the Penticton Indian Band delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the Penticton Indian Band's other revenues under the Act.

Land Management Obligations

99. (1) If the Penticton Indian Band has a land code under the *First Nations Land Management Act,* the Penticton Indian Band must comply with the *First Nations Land Management Act* and any land code made by the Penticton Indian Band as required or permitted under that Act.

(2) If the Penticton Indian Band has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the Penticton Indian Band's land code for being accountable to members of the Penticton Indian Band for the management of the Penticton Indian Band's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the Penticton Indian Band must comply with that Act and any financial code made by the Penticton Indian Band as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101. (1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Penticton Indian Band is not authorized by or under this Law or another Penticton Indian Band law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Penticton Indian Band,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the Penticton Indian Band becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Band Administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

102. (1) If a report is made to the Band Administrator under subsection 101(3), the Band Administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103. (1) All reasonable steps must be taken by the Band Administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the Penticton Indian Band or by a councillor, officer, employee, contractor or agent of the Penticton Indian Band as a result of making that report.

(3) The Band Administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104. (1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Penticton Indian Band's property tax and other local revenue laws is personally liable to the Penticton Indian Band for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the Penticton Indian Band and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Penticton Indian Band under subsection (1) may be recovered for the Penticton Indian Band by the Penticton Indian Band, a member of the Penticton Indian Band or a person who holds a security under a borrowing made by the Penticton Indian Band.

(4) It is a good defence to any action brought against an officer or employee of the Penticton Indian Band for unauthorized expenditure, investment or use of the Penticton Indian Band's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105. (1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Penticton Indian Band official" means a current or former councillor, officer or employee of the Penticton Indian Band.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Penticton Indian Band official, a category of Penticton Indian Band official or all Penticton Indian Band officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a Penticton Indian Band official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106. (1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the Penticton Indian Band; and

(b) to identify any amendments to this Law that may better serve this objective.

(3) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Penticton Indian Band respecting any proposed amendment of this Law; or

(b) the involvement of members of the Penticton Indian Band in consideration of an amendment to this Law.

(4) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(5) Members of the Penticton Indian Band may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(6) If the Penticton Indian Band is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(7) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the Penticton Indian Band intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

108. The Penticton Indian Band Financial Administration Law, 2015 is repealed.

Coming into Force

109. This Law comes into force on the date it is approved by the First Nations Financial Management Board pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of Nov, 20 16, at Penticton, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Chad Eneas

Councillor Joseph Pierre

Councillor Timmothy Lezard

Councillor Inez Pierre

Councillor Dolly Kruger

Councillor Clint George

Councillor Kevin Gabriel

Councillor Travis Kruger

Councillor Clint Gabriel

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

110. (1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

111. (1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Penticton Indian Band of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

112. This Part applies to all councillors of the Penticton Indian Band and, where applicable, to all members of Council committees.

General Obligations

113. (1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

114. (1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the Penticton Indian Band's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the Band Administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (3) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The Band Administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the Penticton Indian Band or any person engaged in any aspect of the financial administration of the Penticton Indian Band, the Band Administrator must permit that member or person to view the register referred to in subsection (5).

Gifts and Benefits

115. (1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the Penticton Indian Band;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Penticton Indian Band to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Band Administrator under section 5, and the gift must be treated as the property of the Penticton Indian Band.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Penticton Indian Band.

Confidential Information

116. (1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Penticton Indian Band.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

117. (1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

118. (1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 117, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 117.

Obligations of Committee Members

119. (1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 118 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

120. This Part applies to all officers and employees of the Penticton Indian Band.

General Obligations

121. (1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Penticton Indian Band.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Band Administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

122. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Band Administrator or, in the case of the Band Administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Band Administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

123. (1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Penticton Indian Band;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Penticton Indian Band to another person.

Outside Employment and Business Interests

124. (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Band Administrator or, in the case of the Band Administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

125. (1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Penticton Indian Band.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Penticton Indian Band Property and Services

126. (1) Officers and employees must not use any personal property or services of the Penticton Indian Band for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the Penticton Indian Band unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

127. (1) This Part applies to all contractors of the Penticton Indian Band, other than a person who has an employment contract with the Penticton Indian Band.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Penticton Indian Band.

Contractor Acting as Officer or Employee

128. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the Penticton Indian Band.

General Obligations

129. (1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the Penticton Indian Band; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the Penticton Indian Band.

(3) A contractor must not attempt to obtain preferential treatment from the Penticton Indian Band by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Penticton Indian Band is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

130. (1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

131. A contractor must not take advantage of a business or investment opportunity being considered by the Penticton Indian Band and which the contractor becomes aware of while performing services for the Penticton Indian Band unless the Penticton Indian Band has determined not to pursue the opportunity.

Penticton Indian Band Property and Services

132. If a contractor has been provided the use of any property or services of the Penticton Indian Band in order to perform services for the Penticton Indian Band, the contractor must not use the property or services for any purposes unrelated to performance of those services.

PENTICTON INDIAN BAND

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of the Penticton Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Penticton Indian Band enacted the *Penticton Indian Band Financial Administration Law, 2013* on October 22, 2013 and received compliance approval of the law from the Board on October 29, 2013; and

D. The Council of the Penticton Indian Band now desires to repeal the *Penticton Indian Band Financial Administration Law 2013* and to enact the *Penticton Indian Band Financial Administration Law, 2015* and to request compliance approval of the *Penticton Indian Band Financial Administration Law, 2015* from the Board.

NOW THEREFORE the Council of the Penticton Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Penticton Indian Band Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"band administrator" means the person appointed band administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Penticton Indian Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band administrator, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band administrator and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band administrator or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band administrator or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band Administrator

18.(1) The Council must appoint a person as band administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band administrator's duties specified in this Law.

(3) The band administrator may assign the performance of any of the band administrator's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band administrator of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band administrator, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the band administrator that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the band administrator, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the band administrator in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the band administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band administrator, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band administrator or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band administrator or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band administrator or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

DIVISION 4 - General Matters

Advances

42.(1) The band administrator or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the band administrator or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The band administrator must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The band administrator must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The band administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the band administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The band administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The band administrator may retain the services of a professional engineer or other consultant to assist the band administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the Financing Secured by Other Revenues Regulations, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the Financing Secured by Other Revenues Regulations, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the band administrator under subsection 96(3), the band administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the band administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

103. The *Penticton Indian Band Financial Administration Law, 2013*, is repealed.

Coming into Force

104. This Law comes into force on the day after it is approved by the FMB, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of March, 2015, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Jonathan Kruger

Councillor Inez Pierre

Councillor Clint George

Councillor Clinton Gabriel

Councillor Dolly Kruger

Councillor Travis Kruger

Councillor Joseph Pierre

Councillor Timmothy Lezard

Councillor Kevin Gabriel

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PETERS FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Peters First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Peters First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Peters First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the

annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2017, at the Peters Indian reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Norma Webb

Councillor Victoria Peters

Councillor David Peters

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$18,660
TOTAL REVENUES	**$18,660**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	1,000
b. General Administrative	
c. Other General Government (BC Assessment)	340
2. Community Development	
a. Housing	31,681
b. Planning and Zoning	
c. Community Planning	
3. Contingency Amounts	$ 200
TOTAL EXPENDITURES	**$ 33,221**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 14,561
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PETERS FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Peters First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Peters First Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Peters First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the **23rd** day of May, 2017, at Peters Indian reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Norma Webb

Councillor Victoria Peters

Councillor David Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER$1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	**26.67194**
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

POPKUM FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Popkum First Nation Property Assessment By-law, 2005*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

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

"Taxation Law" means the *Popkum First Nation Property Taxation By-law, 2005*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2018, and ending March 31, 2019 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 and 2 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

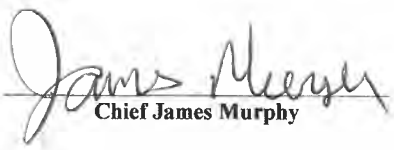
12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.



Chief James Murphy

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 27,534.05
TOTAL REVENUES	**$ 27,534.05**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 12,390.30
b. General Administrative	$ 12,390.35
c. Other General Government	
2. Contingency Amounts	$ 2,753.40
TOTAL EXPENDITURES	**$ 27,534.05**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: no service agreements and no reserve funds.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

POPKUM FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Popkum First Nation Property Assessment By-law, 2005*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Popkum First Nation Property Taxation By-law, 2005.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

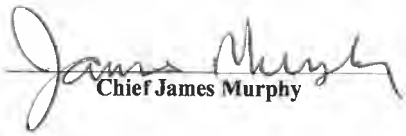
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.



Chief James Murphy

SCHEDULE

2017 TAX RATES

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSRESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	22.44211
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	11.46110
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	8.80862

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Scowlitz First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law, 2004*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

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

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law, 2004.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2018, and ending March 31, 2019 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 and 2 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Andy Phillips

Melvyn Hall
Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 3,347.20
TOTAL REVENUES	**$ 3,347.20**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 1,506.25
b. General Administrative	$ 1,506.25
c. Other General Government	
2. Contingency Amounts	$ 334.70
TOTAL EXPENDITURES	**$ 3,347.20**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: no service agreements and no reserve funds.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Scowlitz First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law, 2004*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law, 2004.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Andy Phillips

Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE

2017 TAX RATES

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSRESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	74.71412
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0

2

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Band has made the *Seabird Island Band Property Taxation Bylaw* and the *Seabird Island Band Property Assessment Bylaw*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Seabird Island Band Property Assessment Bylaw*;

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

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Seabird Island Property Taxation Bylaw.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2017, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clem Seymour

Councillor Janice Parsey

Councillor Rodney Peters

Councillor Alexis Grace

Councillor Paul Andrew

Councillor Stacy McNeil

Councillor Maria Peters

Councillor Ronald Joe

Councillor Linda Kay-Peters

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 1,173,968
TOTAL REVENUES	**$ 1,173,968**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$278,770
b. General Administrative	120,397
c. Other General Government (appeals)	24,423
2. Protection Services	
a. Policing	
b. Firefighting	88,431
c. Regulatory Measures (animal/pest control)	9,043
d. Other Protective Services (Justice Initiative)	43,146
3. Recreation and Cultural Services	
a. Recreation	91,682
b. Culture	45,500
c. Heritage Protection	
d. Other Recreation and Culture (including Elder's program)	100,811
4. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	117,397
5. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education (including PAC)	74,750
e. Other Service	70,578

6. Grants:	
a. Home owner grant equivalents, basic	1,140
b. HOG, over 65	275
7. Contingency Amounts	117,397
TOTAL EXPENDITURES	**$1,183,740**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 9,772
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Kent – Road Maintenance $ 14,750 per Annum
b. District of Kent – Sewer Service $ 1.15 per Cubic meter

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Seabird Island First Nation Property Assessment By-law*;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of ~~July~~ June, 2017, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clem Seymour

Councillor Janice Pasley

Councillor Rodney Peters

Councillor Alexis Grace

Councillor Paul Andrew

Councillor Stacy McNeil

Councillor Marcia Peters

Councillor Ronald Joe

Councillor Linda Kay-Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	6.06381	6.06381
Class 2 - Utilities	74.71412	74.71412
Class 5 - Light Industry	19.66737	19.66737
Class 6 - Business and Other	16.18589	16.18589
Class 8 - Recreational Property/Non-Profit Organization	11.53397	11.53397
Class 9 - Farm	26.68759	26.68759
Class 10 - Prescribed Railway Rights of Way	67.76965	45.41857

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHACKAN FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Shackan First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shackan First Nation Property Assessment Law, 2012*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Shackan First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Merritt, in the Province of BC.

A quorum of Council consists of Three (3) members of Council.

Chief Percy Joe

Councillor Joan Seymour

Councillor Sharon Joe

Councillor Yvonne Joe

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$7,819.43
TOTAL REVENUES	**$7,819.43**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$2,000.00
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	3,120.18
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	2,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Contingency Amounts	$699.25
TOTAL EXPENDITURES	**$7,819.25**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHACKAN FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Shackan First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Shackan First Nation Property Assessment Law, 2012*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shackan First Nation Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Merritt, in the Province of BC.

A quorum of Council consists of three (3) members of Council.

Chief Percy Joe

Councillor Joan Seymour

Councillor Sharon Joe

Councillor Yvonne Joe

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	-
2 Utilities	26.14319
4 Major Industry	-
5 Light Industry	-
6 Business and Other	-
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

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

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2017, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 702,494.24
TOTAL REVENUES	**$ 702.494.24**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	120,000.00
b. General Administrative	147,227.33
c. Other General Government	15,000.00
2. Protection Services	
b. Firefighting	40,507.00
3. Transportation	
a. Roads and Streets	32,000.00
b. Snow and Ice Removal	19,000.00
5. Community Development	
a. Housing	32,000.00
c. Community Planning	15,000.00
g. Land Rehabilitation and Beautification	6,565.91
6. Environment Health Services	
a. Water Purification and Supply	10,000.00
8. Other Services	
d. Education	32,000.00
e. Other Service- RDEK	87,194.00
c. BC Assessment	6,500.00
9. Grants:	
a. Home owner grant equivalents:	$ 43,500.00
10. Contingency	$ 46,000.00
11. Transfers into Reserve	
a. Capital Infrastructure Improvement	$ 50,000.00
TOTAL EXPENDITURES	**$ 702,494.24**
PART 3: ACCUMULATED SURPLUS/DEFICIT	

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	Regional District of East Kootenay Agreement	$ 87,194.00
b.	Regional District of East Kootenay Fire Agreement	$ 40,507.00
c.	BC Assessment	$ 6,500.00

Appendix

Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2017 :	$ 0
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 0
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 0
Ending balance as of March 31, 2018:	$ 0
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2017 :	$ 81,000.00
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 50,000.00
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 1,000.00
Ending balance as of March 31, 2018:	$ 132,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band
Annual Expenditure Amending Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL EXPENDITURE AMENDING LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B . The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Expenditure Law, 2017* and now wishes to amend that law to authorize a new budget reflecting a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law, 2017*.

2. The *Shuswap Indian Band Annual Expenditure Law, 2017* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of August, 2017, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 685,276.70
TOTAL REVENUES	**$ 685,276.70**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	120,000.00
b. General Administrative	147,227.33
c. Other General Government	15,000.00
2. Protection Services	
b. Firefighting	40,507.00
3. Transportation	
a. Roads and Streets	32,000.00
b. Snow and Ice Removal	19,000.00
5. Community Development	
a. Housing	32,000.00
c. Community Planning	15,000.00
g. Land Rehabilitation and Beautification	6,565.91
6. Environment Health Services	
a. Water Purification and Supply	10,000.00
8. Other Services	
d. Education	32,000.00
e. Other Service- RDEK	87,194.00
c. BC Assessment	6,500.00
9. Grants:	
a. Home owner grant equivalents:	$ 43,500.00
10. Contingency	$ 28,782.46
11. Transfers into Reserve	
a. Capital Infrastructure Improvement	$ 50,000.00
TOTAL EXPENDITURES	**$ 685,276.70**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	Regional District of East Kootenay Agreement	$ 87,194.00
b.	Regional District of East Kootenay Fire Agreement	$ 40,507.00
c.	BC Assessment	$ 6,500.00

Appendix

Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2017 :	$ 0
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 0
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 0
Ending balance as of March 31, 2018:	$ 0
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2017 :	$ 81,000.00
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 50,000.00
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 1,000.00
Ending balance as of March 31, 2018:	$ 132,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2017, at Shuswap Reserve, in the Province of British Columbia.

1

A quorum of Council consists of two (2) members of Council.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	7.13928
Class 2 – Utilities	32.12
Class 5 - Light Industry	19.29095
Class 6 - Business and Other	12.935885
Class 8 - Recreational Property/Non-Profit Organization	7.9256

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Rates Amending Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL RATES AMENDING LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of land, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Rates Law, 2017* and now wishes to amend that law to establish a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Amending Law, 2017*.

2. The *Shuswap Indian Band Annual Rates Law, 2017* is amended by adding the following additional rate to the Schedule to that law:

Class 10 – Railway Rights-of-Way	17.08285.

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of August, 2017, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

1

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWOWHAMEL FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

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

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 21, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of July, 2017, at Hope in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Dean Jones, Si:yam Councillor

Clara Paull, Si:yam Councillor

Irene Smith, Si:yam Councillor

Lucille Casimir, Si:yam Councillor

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$79,945
TOTAL REVENUES	**$79,945**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$20,000
b. General Administrative	10,000
c. Other General Government	2,000
2. Protection Services	
a. Policing	
b. Firefighting	8,000
3. Transportation	
a. Roads and Streets	2,000
b. Snow and Ice Removal	2,000
4. Recreation and Cultural Services	
a. Recreation	5,000
b. Culture (Elder's Program)	5,000
c. Heritage Protection	1,000
d. Other Recreation and Culture	1,000
5. Community Development	
a. Housing	4,000
b. Planning and Zoning	1,000
c. Community Planning	1,000
d. Economic Development Program	2,000
6. Environment Health Services	
a. Water Purification and Supply	1,000
b. Sewage Collection and Disposal	1,000
c. Garbage Waste Collection and Disposal	3,100
7. Other Services	
a. Health	2,000
b. Social Programs and Assistance	
c. Agriculture	

d. Education	1,000
8. Contingency Amounts	7,845
TOTAL EXPENDITURES	**$79,945**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of Hope – Fire Fighting Services	$20,263/year
Fraser Valley Regional District – Garbage Collection and Disposal	$6,600/year

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWOWHAMEL FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of July 2017, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Dean Jones, Si:yam Councillor

Clara Paull, Si:yam Councillor

Irene Smith, Si:yam Councillor

Lucille Casimir, Si:yam Councillor

SCHEDULE
TAX RATES

OHAMIL IR NO. 1 **PROPERTY CLASS**	**RATE PER $1,000** **OF ASSESSED VALUE**
Class 2 – Utilities	58.51966
Class 5 - Light Industry	23.71904
Class 6 - Business and Other	22.39760
Class 9 - Farm	26.03544

WAHLEACH ISLAND IR NO. 2 **PROPERTY CLASS**	**RATE PER $1,000** **OF ASSESSED VALUE**
Class 2 – Utilities	74.71412
Class 5 - Light Industry	19.66737
Class 6 - Business and Other	16.18589
Class 9 - Farm	26.68759

KUTHLALTH NO. 3 **PROPERTY CLASS**	**RATE PER $1,000** **OF ASSESSED VALUE**
Class 2 – Utilities	58.51966
Class 5 - Light Industry	23.71904
Class 6 - Business and Other	22.39760
Class 9 - Farm	26.03544

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment Law, 2015*;

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

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Shxwhá:y Village Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

[Note to First Nation: Delete section 7 and renumber remaining sections if the First Nation does not provide for grants in its budget.]

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2017, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Gladstone

Councillor Tina Sam

Councillor Daniel Rapada

Councillor Bonnie Russell

Councillor Michelle Roberts

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$64,561
TOTAL REVENUES	**$64,561**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$10,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$1,511
b. Snow and Ice Removal	$1,436
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	$10,000
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$10,000
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$20,000

h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	$10,000
e. Other Service	
8. Grants:	
a. Home owner grant equivalents:	
9. Contingency Amounts [	$1,614
TOTAL EXPENDITURES	**$64,561**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Shxwhá:y Village Property Assessment Law, 2015*;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxwhá:y Village Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2017, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Gladstone

Councillor Tina Sam

Councillor Daniel Rapada

Councillor Bonnie Russell

Councillor Michelle Roberts

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	6.11371	6.37365
Class 2 - Utilities	54.20958	56.82069
Class 4 - Major Industry	-	-
Class 5 - Light Industry	14.46325	15.03089
Class 6 - Business and Other	14.60769	15.20311
Class 8 - Recreational Property/Non-Profit Organization	7.51298	7.81072
Class 9 - Farm	30.02376	31.53798

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2017*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June 2017, at North Thompson I.R. #1 in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew

Councillor Christine Donald

Councillor Thomas Eustache

Councillor Donald Matthew

Councillor Ronald Lampreau Jr.

Councillor George Lampreau

Councillor Jules Philip Jr.

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$2,096.16
TOTAL REVENUES	**$2,096.16**
PART 2: EXPENDITURES	
1. General Government Expenditures	
b. General Administrative	$2,075.16
2. Contingency Amounts	$ 21.00
TOTAL EXPENDITURES	**$2,096.16**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2017, at North Thompson I.R. #1 in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew

Councillor Christine Donald

Councillor Thomas Eustache

Councillor Donald Matthew

Councillor Ronald Lampreau Jr.

Councillor George Lampreau

Councillor Jules Philip Jr.

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	43.8528
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skawahlook First Nation Property Assessment Law, 20*16;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Skawahlook First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of June, 2017, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$159,375.59
TOTAL REVENUES	**$159,375.59**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	19,000.00
b. Other General Government	90,000.00
2. Protection Services	
a. Firefighting	4,000.00
3. Transportation	
a. Roads and Streets	1,500.00
b. Snow and Ice Removal	1,500.00
4. Recreation and Cultural Services	
a. Culture	2,000.00
5. Community Development	
a. Community Planning	10,000.00
b. Economic Development Program	12,438.03
6. Environment Health Services	
c. Garbage Waste Collection and Disposal	3,000.00
7. Contingency Amounts	$15,937.56
TOTAL EXPENDITURES	**$159,375.59**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The Skawahlook First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of Kent**	$3,000
b. **Big Red Fire Protection**	$1,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Skawahlook First Nation Property Assessment Law, 2016*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skawahlook First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of June, 2017, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 TOTAL ASSESSED VALUE
Class 1 – Residential	6.06381
Class 2 – Utilities	74.71412

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1 2017, and ending March 31 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2017, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Denault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 575,522
TOTAL REVENUES	**$ 575,522**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 458,834
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	$ 7,457
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	

h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$ 103,031
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	$
ii.	$
iii.	$
10. Contingency Amounts	$ 6,200
TOTAL EXPENDITURES	**$**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **BC Hydro Street Lighting Agreement** $ 7,457

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. Capital Sinking Fund	
Beginning balance as of April 1, 2017 :	$ 118,466
Transfers out	
a. to local revenue account:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 19
Ending balance as of March 31, 2018:	$ 118,485
2. Program Stabilization Fund	
Beginning balance as of April 1, 2017 :	$ 276,621
Transfers out	
a. to local revenue account:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 13
Ending balance as of March 31, 2018:	$ 276,634

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2017, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Deneault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000
Class 1 – Residential	5.13664
Class 2 – Utilities	26.29814
Class 6 - Business and Other	13.86028

SKIN TYEE NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the *Skin Tyee Nation* considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Skin Tyee Nation* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Skin Tyee Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the «INAC_Legal_Name»;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of June, 2017, at Southbank in the Province of BC at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

Chief

Councillor

Councillor

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skowkale First Nation Property Assessment Law, 2011*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Skowkale First Nation Property Taxation Law 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mark Point

Councillor Tiffany Silver

Councillor Dustin Hall

Councillor Darcy Paul

Councillor Derek Hansom

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$717,408
b. Property Transfer Tax	$60,000
TOTAL REVENUES:	**$777,408**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$60,000
b. Other General Government	$30,000
c. B.C.A.A	$5,060
2. Protection Services	
a. Local Service Agreement	$117,313
3. Transportation	
a. Roads and Streets	$10,000
b. Snow and Ice Removal	$4,000
c. Local Service Agreement	$62,002
4. Recreation and Cultural Services	
a. Recreation	$110,000
b. Local Service Agreement	$69,063
5. Community Development	
a. Local Service Agreement	$12,138

6. Environment Health Services	
a. Sewage Collection and Disposal	$10,000
b. Garbage Waste Collection and Disposal	$10,000
c. Local Service Agreement - General E.H.	$24,713
d. Local Service Agreement - Water/Sewer	$51,007
7. Grants	
a. Homeowner Grants	$194,312
8. Contingency Amounts	
a. Contingency Amounts	$7,800
TOTAL EXPENDITURES:	**$777,408**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack for General Municipal Services:** $ 336,236

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Skowkale First Nation Property Assessment Law, 2011*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skowkale First Nation Property Taxation Law 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mark Point

Councillor Tiffany Silver

Councillor Dustin Hall

Councillor Darcy Paul

Councillor Derek Hansom

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	6.11371	6.37365
2 Utilities	54.20958	56.82069
6 Business and Other	14.60769	15.20311
9 Farm	30.02376	31.53798

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Borrowing Agreement Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION
BORROWING AGREEMENT LAW, 2017

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the borrowing of money from the Authority, including any authorization to enter into a borrowing agreement with the Authority;

B. The Skowkale First Nation wishes to become a borrowing member of the Authority;

C. The Skowkale First Nation wishes to enter into a borrowing agreement with the Authority as provided in this Law;

D. The Skowkale First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

E. The Skowkale First Nation has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule "A" to this Law.

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

1. This Law may be cited as the *Skowkale First Nation Borrowing Agreement Law, 2017*.

2. In this Law:

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

"Authority" means the First Nations Finance Authority established under the Act;

"Borrowing Agreement" means the borrowing member agreement between the Authority and the First Nation in the form attached to this Law as Schedule "B";

"certificate" means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

"First Nation" means the Skowkale First Nation; and

"Law" means this borrowing agreement law.

3. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

4. The Council is authorized to enter into the Borrowing Agreement with the Authority and a quorum of Council are authorized and directed to execute the Borrowing Agreement on behalf of the First Nation.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedules attached to this Law form integral parts of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2017, at Chilliwack in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mark Point

Councillor Dustin Hall

Councillor Derek Hansom

Councillor Darcy Paul

Councillor Tiffany Silver

SCHEDULE "A"

FINANCIAL PERFORMANCE CERTIFICATE

(FMA, Subsection 50(3) – to be provided to the First Nation by the FMB)

FIRST NATIONS
FINANCIAL MANAGEMENT BOARD
LE CONSEIL DE GESTION FINANCIÈRE
DES PREMIÈRES NATIONS

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO SKOWKALE

The First Nations Financial Management Board ("the Board") has completed its review of Skowkale's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal Management Act* ("the Act"). The Board has not audited or otherwise attempted to verify the underlying financial information upon which the review is based.

On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2016, Skowkale was in compliance with the *Financial Performance Standards*.

The Board has provided Skowkale with a Report and attached Schedule dated March 30, 2017 as required under subsection 50(2) of the Act and upon which the Board's opinion and certification is based.

This Certificate has been issued to Skowkale under subsection 50(3) of the Act solely for the purpose of enabling Skowkale to satisfy the requirements of the Act. It must not be used or relied upon by Skowkale or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 30th day of March, 2017.

First Nations Financial Management Board

905 - 100 PARK ROYAL | WEST VANCOUVER, BC | V7T 1A2
tel 604.925.6665 | *toll free* 1.877.925.6665 | *fax* 604.925.6662 | *email* MAIL@FNFMB.COM
WWW.FNFMB.COM

SCHEDULE "B"
FORM OF BORROWING AGREEMENT

BORROWING AGREEMENT
(Property Tax Revenues)

This Borrowing Agreement, hereinafter referred to as the "Agreement", is made the ___ day of _____, 20__

BETWEEN:

FIRST NATIONS FINANCE AUTHORITY, a non-profit corporation with a head office at 202-3500 Carrington Road, Westbank, British Columbia

(the "**Authority**")

AND

INSERT FN NAME, **b**eing a band named in the schedule to the Act, (referred to as "_____" in the schedule to the *First Nations Fiscal Management Act*, S.C. 2005, c.9), with an office at insert address, City, Prov., as represented by its Chief and Council,

(the **"First Nation"**)

WHEREAS:

A. First Nations have lacked the institutional framework by which to gain access to private capital at affordable rates;

B. The Act creates a mechanism of financing for First Nations;

C. Section 58 of the Act creates the Authority as a non-profit corporation without share capital;

D. One of the purposes of the Authority under paragraph 74(a) of the Act is to secure for its Borrowing Members, through the use of Property Tax Revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

E. Section 75 of the Act gives the FNFA Board powers in relation to the issuance of securities;

F. The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of securities to raise a specified amount in the manner determined by the FNFA Board;

G. The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member's financing request in an issue of securities by the Authority;

H. The Act sets out a procedure for First Nations to become Borrowing Members of the Authority;

I. The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals as part of the borrowing process;

J. The First Nation is a Borrowing Member of the Authority;

K. The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more Borrowing Laws;

L. This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation using the First Nation's Property Tax Revenues; and

M. The First Nation intends to use its Property Tax Revenues, in accordance with the provisions of the Act, to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement.

NOW THEREFORE, THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:

1.0 INTERPRETATION

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

"**Act**" means the *First Nations Fiscal Management Act,* the regulations enacted under that Act and any amendments thereto;

"**Authority**" means the First Nations Finance Authority established under the Act;

"**Board**" means the First Nations Financial Management Board established under the Act;

"**Borrowing Agreement Law**" means the First Nation Borrowing Agreement Law cited as the *insert FN name Borrowing Agreement Law, 2013*, enacted by the First Nation under and in accordance with paragraph 5(1)(d) of the Act that came into force the __ day of __ 2013;

"**Borrowing Law**" means a law enacted by the First Nation under paragraph 5(1)(d) of the Act to secure long term financing through the Authority of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's Property Tax Revenues;

"**Borrowing Member**" means a first nation that has been accepted by the Authority as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"**Borrowing Room Calculation Certificate**" means a certificate in a form required by the Authority, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

"**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;

"**Capital Infrastructure Project**" means the project generally described in a Borrowing Law;

"**Chief**" means Chief (insert name) or his or her duly elected successor to the office of Chief of the First Nation;

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

"**Completion**" of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

"**Council**" means the governing Council of the First Nation;

"**Debt Reserve Fund**" means the fund established by the Authority under section 84 of the Act for financing secured by Property Tax Revenues;

"**Financial Administration Law**" means the *FN name Financial Administration Law*, 2013 enacted by the First Nation under and in accordance with paragraph 9(1)(a) of the Act that has been approved by the Board;

"**Financial Management System Certificate**" means a certificate issued by the Board under subsection 50(3) of the Act confirming that the First Nation's financial management system is in compliance with the Board's standards;

"**Financial Performance Certificate**" means a certificate issued by the Board under subsection 50(3) of the Act confirming that the First Nation's financial performance is in compliance with the Board's standards;

"**First Nation**" means (insert FN name), being a band named in the schedule to the Act, with an office at insert address, City, Prov, as represented by its Chief and Council;

"**FNFA Board**" means the Board of Directors of the Authority as described in section 61 of the Act;

"**Interim Long Term Financing**" means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier of

(a) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation,

(b) Completion of the Capital Infrastructure Project;

"**Local Revenue Account**" means the account established by the First Nation pursuant to paragraph 13(1) of the Act into which the First Nation is required to place, among other things, Property Tax Revenues;

"**Local Revenue Law**" means a law of the First Nation made under paragraph 5(1)(b), (d), (f) or (g) of the Act;

"**LRA Management Agreement**" means the agreement in the form specified by the Authority under which the Local Revenue Account is managed in accordance with this Agreement;

"**Material Adverse Change**" means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement, a Borrowing Law, a Security Issuing Council Resolution, any LRA Management Agreement or a Promissory Note as and when they fall due;

"**Person**", in addition to its ordinary meaning, includes a corporation, society, a local, provincial or federal government, partnership or party and the personal or legal representative or successors or assigns of such person to whom the context can apply according to law;

"**Promissory Note**" means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority for a Purpose set out in a Borrowing Law, in the form specified by the Authority;

"**Property Tax Revenues**" means the property tax revenues described in section 57 of the Act; and

"**Security Issuing Council Resolution**" means a resolution of Council in the form specified by the Authority whereby the First Nation formally requests to drawdown all or a portion of the loan amount authorized by a Borrowing Law.

1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.

1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.

1.4 Words importing the singular include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

1.5 The division of this Borrowing Agreement into articles (1), sections (1.1), paragraphs (1.1(a)), subparagraphs (1.1(a)(i)) and sub-subparagraphs (1.1(a)(i)(A)) and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

1.6 In the event that any day on or before which any action is required to be taken under this Agreement is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

2.0 APPLICATION OF THE ACT

2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and to any borrowing by the First Nation from the Authority using Property Tax Revenues.

2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.

3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING

3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in a Borrowing Law, a Security Issuing Council Resolution, any LRA Management Agreement and a Promissory Note.

4.0 CONSIDERATION

4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under section 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project by the issuance of securities, the First Nation agrees to comply with the terms and conditions of this Agreement.

4.2 Without limiting the generality of section 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

5.0 TERM OF AGREEMENT

5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

6.0 FIRST NATION REPRESENTATIONS & WARRANTIES

6.1 The First Nation represents and warrants to the Authority as set forth in this section, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

(a) the Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;

(b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the [Financial Management System Certificate or Financial Performance Certificate] and a copy of the Board's report given under subsection 50(2) of the Act in relation to that certificate;

(c) the First Nation has obtained all approvals necessary, including all approvals necessary from the Commission, to enact the Borrowing Agreement Law;

(d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated under this Agreement are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;

(e) all information provided by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member, and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information, and did not omit any material fact necessary in order to make such information not misleading, and any further information provided by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;

(f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;

(g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;

(h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;

(i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;

(j) the First Nation is in compliance in all material respects with its Financial Administration Law, Local Revenue Laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;

(k) the First Nation is in compliance in all material respects with the Act;

(l) in addition to compliance under paragraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and

(m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's

knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

7.0 COVENANTS OF THE FIRST NATION

7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:

(a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and Commission;

(b) provide the Authority with a copy of the Financial Management System Certificate within 36 months after the First Nation's acceptance as a Borrowing Member;

(c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and Commission or passing a Security Issuing Council Resolution;

(d) not grant a security interest in the Local Revenue Account to any Person other than the Authority without the prior written consent of the Authority;

(e) not change the financial institution at which the Local Revenue Account is located or change the account number of the Local Revenue Account without the prior written consent of the Authority;

(f) comply with the Financial Administration Law and the Local Revenue Laws;

(g) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;

(h) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;

(i) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution, a Promissory Note or any LRA Management Agreement;

(j) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;

(k) deliver to the Authority:

(i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end,

(ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada,

(iii) an executed Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end,

(iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification,

(v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation, and

(vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;

(l) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a "third party") that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;

(m) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation's premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation's books, accounts, records, reports, files, properties and assets in whatever form they take as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation's status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under subsections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;

(n) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of

(i) this Agreement,

(ii) the Act,

(iii) a Borrowing Law,

(iv) a Security Issuing Council Resolution,

(v) any LRA Management Agreement,

(vi) a Promissory Note, and

(vii) by-laws or policies of the Authority,

and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority;

(m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or Completion of the Capital Infrastructure Project, either:

(i) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or

(ii) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with sections 12.11 and 12.12 of this Agreement; and

(n) advise the Authority in writing as soon as possible if the First Nation is to enter into a treaty, land claims agreement or self-government agreement with the Crown.

8.0 SECURITY ISSUING COUNCIL RESOLUTION

8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council will pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either:

(a) request the Authority to include that amount as part of its next issue of debt securities, or

(b) request the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation.

8.2 The Security Issuing Council Resolution shall specify the date by which the First Nation requests the amount specified in the Security Issuing Council Resolution be loaned by the Authority to the First Nation, it being acknowledged by the First Nation that there can be no assurance that the Authority will loan such amount by such date.

8.3 The First Nation shall promptly send an originally executed or a certified copy of the Security Issuing Council Resolution to the Authority. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, an originally executed or a certified copy of the Security Issuing Council Resolution must be delivered to the Authority by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.

8.4 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

9.0 COVENANTS OF THE AUTHORITY

9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, any LRA Management Agreement, the Act, the by-laws and policies of the Authority and a Borrowing Law, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.

9.2 The Authority agrees that for the term of this Agreement it shall:

(a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;

(b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and

(c) provide the First Nation with notice of any changes of fees or charges.

10.0 FINANCING BY THE AUTHORITY

10.1 The Authority is authorized to finance a Capital Infrastructure Project from time to time, at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution, up to but not exceeding the least of:

(a) the amount authorized in a Borrowing Law;

(b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or

(c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.

10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in section 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions of the time.

10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority for a Capital Infrastructure Project, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.

10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under subsection 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under subsection 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

11.0 CONDITIONS OF FINANCING

11.1 In addition to the provisions of sections 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those sections is conditional upon the following:

(a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;

(b) receipt by the Authority of a Borrowing Law approved by the Commission;

(c) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;

(d) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to paragraph 7.1(l) of this Agreement;

(e) execution of a LRA Management Agreement by the First Nation if requested by the Authority and compliance by the First Nation with all terms of the LRA Management Agreement;

(f) receipt by the Authority of a First Nation Security Issuing Council Resolution signed by the Council;

(g) receipt by the Authority of a current Borrowing Room Calculation Certificate;

(h) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;

(i) receipt by the Authority of a Financial Performance Certificate or a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under subsection 50(2) of the Act; and

(j) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to requirements under section 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under subsection 50(2) of the Act.

12.0 PAYMENT BY THE FIRST NATION

12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.

12.2 The Promissory Note issued under section 12.1 shall be executed on behalf of the First Nation in accordance with the Security Issuing Council Resolution. The Promissory Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.

12.3 The Promissory Note issued under section 12.1 shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as determined by the Authority.

12.4 The obligations under a Promissory Note shall bear interest from the date specified in the Promissory Note, which date shall be determined by the Authority, at rates to be determined by the Authority.

12.5 The obligations under a Promissory Note as to both principal and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority and as provided for in the Promissory Note.

12.6 The First Nation shall, in each fiscal year after a Promissory Note has been signed, provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.

12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.

12.8 No law enacted by the First Nation under paragraph 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a Local Revenue Law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.

12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and shall be paid to the Authority by the First Nation.

12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of a Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in its Borrowing Law. Any refinancing described in this section shall take place at the Authority's calculated interest rate in issuing new securities at the time of the refinancing.

12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note, or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.

12.12 The parties acknowledge that the Authority may fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers' acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.

12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

12.14 The First Nation agrees to repay all amounts the First Nation owes to the Authority pursuant to this Agreement or a Promissory Note, prior to entering into a treaty, land claims agreement or self-government agreement with the Crown, unless:

(a) the Authority, in its sole discretion, is satisfied that the First Nation will continue to be subject to the Act, pursuant to:
  (i) the terms of the treaty, land claims agreement or self-government agreement;
  (ii) a regulation under s. 141 of the Act; or

(iii) legislation that has otherwise been enacted; and

(b) the First Nation has executed and delivered to the Authority all documents and instruments, and taken all other actions, required by the Authority, in its sole discretion.

13.0 DEFAULT BY THE FIRST NATION

13.1 The occurrence of any one or more of the following events or conditions is a default under this Agreement:

(a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;

(b) the First Nation fails to comply with the Act in any material respect;

(c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;

(d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;

(e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;

(f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;

(g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property, including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;

(h) in the opinion of the Authority, a Material Adverse Change has occurred;

(i) the First Nation terminates, alters or fails to carry out the terms of any LRA Management Agreement;

(j) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note;

(k) the First Nation grants a security interest in the Local Revenue Account to any Person other than the Authority without the prior written consent of the Authority; or

(l) the First Nation changes the financial institution at which the Local Revenue Account is located or changes the account number of the Local Revenue Account without the prior written consent of the Authority.

13.2 If a default under section 13.1 occurs, the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.

13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan

payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note, any LRA Management Agreement or the Act.

13.4 If a default under section 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:

(a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or

(b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.

13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.

13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under paragraph 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.

13.7 In each year following a default by the First Nation that led to the reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under section 13.6.

13.8 Upon receipt of the notice from the Authority sent under section 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.

13.9 Upon receipt of payments from the First Nation under section 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.

13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under section 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default by the First Nation, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

13.11 At all times during any default by the First Nation under section 13.1, the Authority shall be entitled to exercise all of the Authority's rights under any LRA Management Agreement, including without limitation, requiring that amounts payable to the Authority be paid to the Authority out of the Local Revenue Account.

14.0 REPAYMENTS FROM DEBT RESERVE FUND

14.1 Where upon default by another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under subsection 84(6) of the Act shall be reduced by an amount equal to the repayment monies received by the First Nation from the Authority under section 13.9.

15.0 INDEMNITY

15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters; and any review, inspection, supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.

15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project, any LRA Management Agreement and of this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

16.0 ENFORCEMENT OF THIS AGREEMENT

16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

17.0 SHARING OF INFORMATION

17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of securities or the provision of Interim Long Term Financing secured by the First Nation's Property Tax Revenues.

18.0 WAIVER

18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Agreement.

19.0 APPLICABLE LAW

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

20.0 TIME OF THE ESSENCE

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, articles 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

22.0 SEVERABILITY

22.1 If any article or portion of any article in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid article or portion thereof shall be severed from the remainder of the Agreement.

23.0 SUCCESSORS AND ASSIGNS

23.1 This Agreement shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

24.0 NOTICES

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:	First Nations Finance Authority
Address:	#202 – 3500 Carrington Road Westbank, BC V4T 3C1
Telephone Number: Fax Number:	250.768.5253 250.768.5258
Contact:	Steve Berna, Chief Operating Officer
To the First Nation:	(insert name)
Address:	(insert address) city, prov, postal code
Telephone Number: Fax Number:	(insert phone number) (insert fax number)
Contact:	(FN to insert contact name)

24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

(a) if delivered personally, at the actual time of delivery;

(b) if sent by ordinary mail, on the date received;

(c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or

(d) if sent by facsimile, on the day of transmission.

24.3 The address or facsimile telephone number for service under section 24.1 may be changed from time to time by the party making such change notifying the other party as provided in sections 24.1 and 24.2.

25.0 IMPLEMENTATION OF THIS AGREEMENT

25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

26.0 FAX AND COUNTERPARTS

26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.

26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

27.0 AMENDMENT

27.1 This Agreement may not be amended or modified except in writing signed by the parties.

[***Remainder of this page intentionally left blank***]

EXECUTED this _____ day of _____, 2015.

Accepted on behalf of the INSERT FN NAME:

A quorum of Council consists of _____ (__) members of Council:

_____
Chief insert name

_____
Councillor insert name

_____
Councillor insert name

_____
Councillor insert name

_____
Councillor insert name

_____
Councillor insert name

_____
Councillor insert name

_____
Councillor insert name

Witness to Signatures:

_____
(insert name)

FIRST NATIONS FINANCE AUTHORITY

Per: _____

Chairperson

Per: _____

President/CEO

Skowkale First Nation

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Skowkale considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Skowkale enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Skowkale Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Skowkale First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all Indian reserves of the First Nation within the meaning of the *Indian Act*, excluding reserves that are jointly held with other First Nations unless expressly stated;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section;

(a) an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee and

(b) an individual shall not be excluded from being considered as independent solely for the reason that the individual is a Chief or Councillor who receives a salary, honoraria or other remuneration or reimbursement from the First Nation that is similar to what other Councillors receive.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for a staggered term of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee without being excused by the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings on agenda items that are related to financial administration.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to review the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to review compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the senior manager and tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) in conjunction with the senior manager, to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer or the senior manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer or the senior manager, in accordance with section 19(3), the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer or the senior manager, in accordance with section 19(3), the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer or the senior manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

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(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4). The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

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Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

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(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of January, 2017, at Vancouver, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Willy Hall
Chief

Sam Archie
Councillor

Dustin Hall
Councillor

Jeffrey Point
Councillor

Derek Hansom
Councillor

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

119. This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKWAH FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1.This Law may be cited as the *Skwah First Nation Annual Expenditure Law,2017.*

2.In this Law:

"Act" means the *FirstNations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skwah First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Skwah First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of June, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Robert Combes

Chief Robert Combes

L Mussell

Councillor Lara Mussell

Councillor Lester Mussell

Councillor Adam Mussell

Councillor Stephen Williams

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 25,370.00
TOTAL REVENUES	**$ 25,370.00**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative (BC Assessment Fee)	$100.00
b. General Administrative	
c. Other General Government	
2. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
3. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	$36,704.00
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	$12,400.00
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
5. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	

d. Education	
e. Other Service	
6. Contingency Amounts	$498.00
TOTAL EXPENDITURES	$49,702.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$24,332.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack, various municipal services**	$12,400

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Rates Law, 2017

Dated at Fredericton, New Brunswick this 28th day of June, 2017

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKWAH FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skwah First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Skwah First Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skwah First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of ~~May~~ JUNE, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Robert Combes

Chief Robert Combes

L Mussell

Councillor Lara Mussell

Councillor Lester Mussell

Councillor Adam Mussell

Councillor Stephen Williams

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 – Residential	6.11371	6.37365
Class 2 - Utilities	54.20958	56.82069
Class 5 - Light Industry	14.46325	15.03089
Class 6 - Business and Other	14.60769	15.20311
Class 8 - Recreational Property/Non-Profit Organization	7.51298	7.81072
Class 9 - Farm	30.02376	31.53798

SONGHEES NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2017, at Victoria in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Garry Albany

Councillor Frank George Sr

Councillor Karen Tunkara

Councillor John Rice Jr

Councillor Jackie Albany

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	1,220,000
b. Payments received in lieu of taxes	50,000
TOTAL REVENUES	**$1,270,000**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	150,000
b. General Administrative	155,000
c. BC Assessment Services	9,500
2. Protection Services	
a. Bylaw Enforcement	75,000
b. Fire Protection	150,000
c. Emergency Measures	24,000
d. Emergency Equipment	5,000
3. Transportation	
a. Roads and Streets	50,000
4. Recreation and Cultural Services	
a. Community Events	40,000
5. Environment Health Services	
a. CRD Sewer and Water	95,000
b. Annual Refuse Collection and Disposal	25,000
6. Other Services	
a. CRD Regional District Health	45,000
7. Grants:	
a. Home owner grant equivalents:	100,000
b. Additional Grants	233,800
8. Contingency Amounts	12,700
9. Transfers into Reserve Funds	
a. Capital Projects Reserve Fund	100,000
TOTAL EXPENDITURES	**$1,270,000**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment Authority, Assessment Services $9,500
b. Capital Regional District, Comprehensive Services $95,000
c. View Royal Fire Department, Fire Protection and Emergency Management Services $174,000

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Income Stabilization Fund	
Beginning balance as of April 1, 2017 :	$480,700
Interest earned in current year:	$2,000
Ending balance as of March 31, 2018:	$482,700
2. Capital Reserve Fund	
Beginning balance as of April 1, 2017:	$1,032,906
Transfers in	
a. from local revenue account:	$100,000
Interest earned in current year:	$10,000
Ending balance as of March 31, 2018:	$1,142,906

SONGHEES NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Rates Law*, *2017*.

2. In this Law:

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

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

(b) no taxpayer for that taxable property is sixty five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

(b) a taxpayer for that taxable property is at least sixty five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of May, 2017, at Victoria in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Garry Albany

Councillor Frank George Sr

Councillor Karen Tunkara

Councillor John Rice Jr

Councillor Jackie Albany

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	6.895333
Class 2 – Utilities	42.283905
Class 4 - Major Industry	43.971619
Class 6 - Business and Other	17.762270

Songhees Nation Financial Administration Law, 2017

SONGHEES NATION
FINANCIAL ADMINISTRATION LAW, 2017

Songhees Nation Financial Administration Law, 2017

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Songhees Nation Financial Administration Law, 2017

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Songhees Nation considers it to be in the best interests of the Nation to make a law for such purposes;

NOW THEREFORE the Council of the Songhees Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Songhees Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the Nation in dealing with third parties;

"annual budget" means the annual budget of the Nation that has been approved by the Council in accordance with section 27;

"annual financial statements" means the annual financial statements of the Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under an annual budget to the purposes for which it may be used;

"auditor" means the auditor of the Nation appointed under section 75;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"capital project" means the construction, rehabilitation or replacement of the Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Nation or its related bodies are investors;

"Chair" means the Chair of the FAC, appointed by the Council in accordance with section 13;

"COIP" means the Songhees Nation Conflict of Interest Policy enacted in accordance with this Law;

"Council" means the Council of the Nation;

"Councillor" means a member of the Council and includes the Chief;

"Executive Director" means the person appointed by the Council as the executive director in accordance with section 18;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Nation in accordance with GAAP;

"FAC" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the Nation, including the minutes of meetings of the Council and the FAC;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

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

"FNTC standards" means the standards established from time to time by the FNTC under the Act;

"fiscal year" means the 12-month period of time that the Nation uses for accounting purposes, set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

Songhees Nation Financial Administration Law, 2017

"GAAS" means generally accepted auditing standards adopted by the Chartered Professional Accountants of Canada, as amended or replaced from time to time;

"guarantee" means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;

"INAC" means the department of Indigenous and Northern Affairs Canada, and includes a successor department;

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"Land Code" means the *Songhees First Nation Land Code* adopted by the Nation under the *First Nations Land Management Act*;

"law of the Nation" means any law, bylaw, Land Code or other enactment that is made by the Council or approved by the members of the Nation;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the Nation;

"local revenue law" means a local revenue law made by the Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"Nation" means the Songhees Nation, being a band named in the schedule to the Act;

"Nation official" means a current or former Councillor, officer, or designated employee of the Nation;

"Nation's financial assets" means all money and other financial assets of the Nation;

"Nation's lands" means all reserves of the Nation within the meaning of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

"Nation's records" means all records of the Nation respecting its governance, management, operations and financial administration;

"Nation's tangible capital assets" mean all non-financial assets of the Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one fiscal year,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least $25 000;

"natural resource" means any material, in its natural state, found on or under the Nation's lands which, when extracted, has economic value;

"officer" means the Executive Director, SFO, tax administrator and any other employee of the Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Nation,

(b) any corporation in which the Nation has a material or controlling interest,

(c) any partnership in which the Nation, an agency of the Nation or a corporation of the Nation is a partner with a material or controlling interest, or

(d) a trust of the Nation;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of the Nation's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"SFO" means the person appointed senior finance officer under section 19;

"special purpose report" means a report described in section 74; and

"tax administrator" means the person appointed tax administrator under the Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Except as otherwise indicated, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(d) where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise;

(e) headings form no part of this Law and must be construed as being inserted for convenience of reference only; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) Provisions that apply to an officer, by name of office or otherwise, also apply to any person designated, assigned or delegated under this Law to act in the officer's place.

(3) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Notice

4. If a notice must be given under this Law, the notice must be provided at least ten (10) days before the date of the meeting, unless the matter is urgent.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another law of the Nation, other than a Land Code or a local revenue law, this Law prevails to the extent of the conflict.

(2) If there is a conflict between this Law and the Act, the Act prevails to the extent of the conflict.

(3) If there is a conflict between this Law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this Law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This Law applies to the financial administration of the Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) The Council must take all reasonable steps to ensure that the Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Nation.

(3) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable law of the Nation, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the Vice-chair of the FAC;

(c) the approval of annual budgets and financial statements of the Nation; and

(d) the approval of borrowing of the Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsections (2) to (5), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Nation assets.

(3) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

(a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(4) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Nation that are in conflict with this Law, the Act or GAAP.

(5) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. Annually the SFO must prepare a report separately listing the remuneration paid and the reportable expenses reimbursed by the Nation, and by any entity, to each Councillor, whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. For the purposes of section 12, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the government of the Nation that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the FAC.

Finance and Audit Committee Established

12.(1) The Finance and Audit Committee is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of the Nation.

(2) The Council must appoint not less than three (3) members of the FAC, a majority of whom must have financial competency, and all of whom must be independent.

Songhees Nation Financial Administration Law, 2017

(3) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the FAC and is independent;

(b) requiring confirmation, before appointment, that each potential member of the FAC is eligible to be a member and is independent; and

(c) requiring each member of the FAC annually to sign a statement confirming that they continue to meet the criteria referred to in paragraph (a).

(4) At least two (2) of the FAC members must be Councillors.

(5) Subject to subsection (6), the FAC members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(6) The Council may terminate the appointment of a member of the FAC for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) breaches this Law or the COIP;

(c) has unexcused absences from three (3) FAC meetings; or

(d) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

(7) If a FAC member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new FAC member to hold office for the remainder of the first member's term of office.

(8) If a FAC member is unable to attend or participate in a FAC meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the FAC without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and

(b) satisfies all of the requirements set out in this Law for being a member of the FAC.

Chair and Vice-Chair

13. The Council must appoint a Chair and a Vice-chair of the FAC, both of whom must be Councillors.

FAC Procedures

14.(1) The quorum of the FAC is fifty percent (50%) of the total number of FAC members, including at least one (1) Councillor.

(2) Except where a FAC member is not permitted to participate in a decision because of a conflict of interest, every FAC member has one (1) vote in all FAC decisions.

(3) In the event of a tie vote in the FAC, the Chair, or Vice-chair of the FAC in the absence of the Chair, may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Executive Director and the SFO must be notified of all FAC meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Executive Director or the SFO may be excluded from all or any part of a FAC meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Executive Director or the SFO; or

(b) it is a meeting with the auditor.

(6) The FAC must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the FAC; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The FAC must provide minutes of its meetings to the Council and report to the Council on the substance of each FAC meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the FAC may make rules for the conduct of its meetings.

(9) After consultation with the Executive Director, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The FAC must carry out the following activities in respect of the financial administration of the Nation:

(a) annually reviewing, and recommending to the Council for approval, the multi-year financial plan;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Nation against the annual budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The FAC must carry out the following audit activities in respect of the financial administration of the Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 102 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the FAC.

Council Assigned Responsibilities

17. The Council may assign to the FAC the following activities in respect of the financial administration of the Nation:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that financial management activities occur as planned;

(b) reviewing and reporting to the Council on the financial content of any Nation reports;

(c) reviewing, monitoring, and reporting to the Council on the appropriateness of the Nation's accounting and financial reporting systems, policies and practices;

(d) reviewing, and recommending to the Council for approval, any proposed significant changes in the Nation's accounting or financial reporting systems, policies, procedures or directions;

(e) reviewing and reporting to the Council on the Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(f) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council; and

(g) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Nation's insurance coverage respecting significant Nation risk.

DIVISION 3 - Officers and Employees

Executive Director

18.(1) The Council must appoint a person as Executive Director of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Executive Director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Nation, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Nation;

(b) recommending to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls;

(c) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Nation;

(d) hiring the employees of the Nation, as the Executive Director considers necessary, and setting the terms and conditions of their employment;

(e) overseeing, supervising and directing the activities of all officers and employees of the Nation;

(f) overseeing and administering the contracts of the Nation;

(g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 21;

(h) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

(j) liaising with legal counsel, government officials, and contractors and agents of the Nation;

(k) performing any other duties of the Executive Director under this Law; and

(l) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Executive Director's duties specified in this Law.

(3) The Executive Director may assign the performance of any of the Executive Director's duties or functions

(a) to an officer or employee of the Nation; and

(b) with the approval of the Council, to a contractor or agent of the Nation,

provided that the person reports directly to the Executive Director or, in the absence of the Executive Director, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Executive Director of the responsibility to ensure that these duties or functions are carried out properly.

Senior Finance Officer

19.(1) The Council must appoint a person as SFO of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, with communication and accountability to the Executive Director, the SFO is responsible for the day-to-day management of the systems of the financial administration of the Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of the Nation;

(c) preparing the draft annual budgets, subject to paragraph 20(3)(b), and, with advice and input from the tax administrator, preparing any draft amendments for the component of the annual budget respecting the Nation's local revenue account;

(d) preparing the monthly financial information required in section 70, the quarterly financial statements required in section 71 and the draft annual financial statements required in section 72 and 73;

(e) preparing the financial components of reports to the Council and of the multi-year financial plan referred to in subsection 15(1);

(f) actively monitoring compliance with any agreements and funding arrangements entered into by the Nation;

(g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(h) administering and supervising the maintenance of the records of all receipts and expenditures of the Nation to facilitate the annual audit;

(i) actively monitoring compliance with the Act, this Law, any other applicable law of the Nation, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Nation;

(j) preparing or providing any documentation and financial information required by the Council or the FAC to discharge their responsibilities;

(k) evaluating the financial administration systems of the Nation and recommending improvements;

(l) developing and recommending procedures to the Council for the safeguarding of assets and ensuring approved procedures are followed;

(m) developing and recommending to the Council procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(n) performing any other duties of the SFO under this Law; and

(o) carrying out any other activities specified by the Executive Director that are not contrary to the Act or inconsistent with the SFO's duties under this Law.

(3) With the approval of the Executive Director, the SFO may assign the performance of any of the duties or functions of the SFO to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The Council must, under its local revenue laws, appoint a person as tax administrator of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Executive Director, the tax administrator is responsible for performing the tax administrator's duties or functions under the Nation's local revenue laws, the Act, and under this Law.

(3) In addition to any duties or functions under the Nation's local revenue laws and the Act, the tax administrator is responsible for the day-to-day management of the local revenue system of the Nation including the following duties:

(a) managing local revenues and administering and maintaining the Nation's local revenue account, subject to paragraph 19(2)(b);

(b) preparing, in consultation with the SFO, the draft and amended budgets for the component of the annual budget respecting the Nation's local revenue account;

(c) recommending to the SFO the local revenues components of the multi-year financial plan;

(d) on request, providing advice to the Executive Director, SFO, FAC and the Council respecting local revenues matters;

(e) monitoring compliance with the Act, the Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account;

(f) evaluating the local revenue system of the Nation and recommending improvements to the Executive Director; and

(g) performing any other duties of the tax administrator under the Nation's local revenue laws, the Act, or this Law.

(4) With the approval of the Executive Director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organization Chart

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Nation that includes the following information:

(a) all governance, management and administrative systems of the Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, FAC and all other committees of the Council,

(ii) the Executive Director, the SFO, the tax administrator and other officers of the Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the Executive Director must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of the Nation and a member of the Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Nation, a Councillor must

(a) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required annual disclosures of private interests.

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(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor must be removed from the FAC in accordance with subsection 12(6), if applicable; and

(b) the Nation may use any legal means available to remedy the situation.

Conduct of Officers, Employees, Contractors and Agents

23.(1) Any

(a) officer, employee, contractor and agent of the Nation,

(b) person acting under the delegated authority of the Council or the Nation, or

(c) member of a committee of the Council or the Nation who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Nation must

(d) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards,

(e) comply with all policies, procedures and directions of the Council, and

(f) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(2) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Nation;

(b) the terms of every contract of a contractor of the Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Nation.

(3) If a person contravenes subsection (1), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Nation's lands.

Budget and Planning Process Schedule

27.(1) On or before February 1 of each year, each director must prepare and submit, to the Executive Director and to the SFO, a preliminary work plan and budget for their division for the next fiscal year.

(2) On or before March 1 of each year, the SFO must prepare and submit to the FAC for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsection (1).

(3) On or before March 15 of each year, the FAC must review

(a) the draft annual budget and recommend an annual budget to the Council for approval, and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council,

and may recommend to the Council revisions to the annual budget and financial plan.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the Nation for the next fiscal year.

(5) In the event that there is a material variance in the forecasted revenues or expenditures respecting local revenues,

(a) the tax administrator, in consultation with the SFO, must prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting the Nation's local revenue account, on or before June 15;

(b) the FAC must review the draft amendment of the component of the annual budget respecting the Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council must approve the amendment of the component of the annual budget respecting the Nation's local revenue account, on or before July 15.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit-worthiness of the Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(5) and sections 37 and 38, unless there is a substantial change in the forecasted revenues or expenses of the Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Informing and Involving Members of the Nation

31.(1) As soon as practicable after their approval, the Council must present the annual budget and the multi-year financial plan to the members of the Nation at a community meeting.

(2) The Council must provide notice to the members of the Nation of

(a) annual budget deficits and extraordinary expenditures,

(b) capital projects,

(c) borrowing for new capital projects described in subsection 91(2), and

(d) proposed amendments to this Law.

(3) A notice provided under subsection (2) must state whether and how members of the Nation may be involved in the decision, and must be

(a) posted in the reception area of the administration office, and

(b) published in the Nation's newsletter.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Nation unless the account is

(a) in the name of the Nation;

(b) opened in a financial institution; and

(c) authorized by the Council, on the recommendation of the SFO.

(2) Where moneys exist, the Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a separate local revenue account for money from local revenues;

(c) a trust account;

(d) a land and resources account for money from revenues from the Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 88.

(3) On the recommendation of the SFO the Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Nation's financial assets.

Accounts Management

33.(1) The SFO must exercise due diligence to ensure the safekeeping of all money received by the Nation.

(2) The SFO must ensure that all money received by the Nation is deposited as soon as practicable into the appropriate accounts described in section 32.

(3) No payment of money from an account described in section 32 may be authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Nation must not enter into an agreement or undertaking that requires the Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to sections 37 and 38, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary Expenditures

37. Notwithstanding subsection 36(1), the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the annual budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Emergency Expenditures

38. Notwithstanding subsection 36(1), the Council may authorize an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Appropriations

39.(1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Nation in relation to an appropriation must not exceed the amount specified in the annual budget for the Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

40.(1) Money appropriated in an annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

41.(1) No money may be paid out of any account without

(a) a requisition for payment as required under this section; or

(b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the SFO.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the Executive Director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

42. Payments by the Nation may be made by cheque, draft, electronic transfer, purchase order, credit card, or other approved payment method, in accordance with policies or procedures established by the Council.

DIVISION 4 - General Matters

Advances

43.(1) The Executive Director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If the Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

45.(1) Money received by the Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46.(1) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(2) Subject to the *Interest Act*, the Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Nation that are overdue.

Write Off and Extinguishment of Debts

47. All or part of a debt or obligation owed to the Nation may be written off or extinguished only if approved by the Council.

Year-end Surplus

48.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year that is maintained in a bank account other than the general account referred to in paragraph 32(2)(a) may, at the Council's discretion, be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

49.(1) Except as specifically authorized in this Law or in a local revenue law, the Nation must not borrow money or grant security.

(2) Subject to this Law, if the Nation is authorized in this Law to borrow money or grant security, the Council may authorize the borrowing of moneys or granting of security in the name of the Nation.

Borrowing for Ordinary Operations

50.(1) The Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year.

(2) The Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Nation.

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Financial Agreements

51.(1) The Council may enter into the following agreements in the name of the Nation:

(a) for the purpose of efficient management of the Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the SFO may enter into any agreements referred to in subsection (1) on behalf of the Nation.

Borrowing for Authorized Expenditures

52.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Nation, borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

53. If the Nation is a borrowing member, then

(a) if the Nation has obtained long-term financing secured by property taxes from the FNFA, the Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person;

(b) the Nation may only obtain long-term financing from the FNFA as permitted under its local revenue law and the Act;

(c) money borrowed under paragraph (b) may only be used for the purposes permitted under the Act; and

(d) money borrowed by the Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

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Borrowing for Repayment of Debts

54. The Nation may not borrow money to repay or refinance a debt of the Nation, unless doing so results in a cost savings, or more favourable terms, for the Nation.

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by the Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as practicable.

Execution of Security Documents

56.(1) Subject to subsection (2), a security granted by the Nation must be signed by a quorum of the Council.

(2) A security granted by the Nation in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58. (1) Subject to subsections (2) and (3), the Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Nation's lands or lands owned in fee simple by, or in trust for, the Nation, or

(ii) any other property of the Nation.

(3) The Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Nation; or

(b) do not otherwise expose the Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The Nation must not give a guarantee unless the Council has considered the report of the SFO under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the SFO must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Nation to honour the guarantee should it be required to do so.

(3) The Nation must not give an indemnity unless it is

(a) authorized under section 101;

(b) necessary and incidental to and included in another agreement to which the Nation is a party; or

(c) in relation to a security granted by the Nation that is authorized under this Law or another Law of the Nation.

(4) Subject to a resolution described in section 101, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Nation.

Loans

60.(1) The Nation must not make a loan to a member of the Nation or to an entity in which a member of the Nation has an interest.

(2) The Council must establish policies or procedures or give directions

(a) respecting the terms and conditions under which loans may be made, if any, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest; and

(b) respecting the effective management of the lending of the Nation's funds and the collecting of funds loaned.

Ministerial Loan Guarantees

61.(1) For greater certainty, nothing in this Law prevents the Council from authorizing a Ministerial Loan Guarantee on a mortgage held by the Nation or a member of the Nation.

(2) The Council must establish policies or procedures respecting the authorization of Ministerial Loan Guarantees, including

(a) criteria for evaluating the ability of the mortgage-holder to make mortgage payments;

(b) a requirement for assessing the risk to the Nation; and

(c) a requirement for evaluating whether the Ministerial Loan Guarantee could negatively impact the Nation's credit-worthiness, financial position, or status as a borrowing member.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another Law of the Nation, the Nation must not invest the Nation's financial assets.

(2) If the Nation is authorized in this Law to invest the Nation's financial assets, a quorum of the Council may authorize an investment in accordance with Council policies or procedures.

Songhees Nation Financial Administration Law, 2017

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Nation's lands are located.

(3) If the Nation has established an investment account under section 32, the Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Nation is a shareholder;

(b) a trust in which the Nation is a beneficiary;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada; or

(d) a limited partnership in which the Nation is a partner.

(4) Despite any other provision in this section, the Nation may only invest government transfer funds, local revenues and other revenues in the following investments:

(a) securities issued or guaranteed by Canada or a province;

(b) securities of a local, municipal or regional government in Canada;

(c) securities of the FNFA or of a municipal finance authority established by a province;

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(d) investments guaranteed by a bank, trust company or credit union; and

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

Administration of Investments and Loans

64. If the Nation is authorized to make an investment or loan under this Law, the Council, on the recommendation of the SFO, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

Risk Assessment and Management

65.(1) Annually, and more often if necessary, the Executive Director, with input from the officers, must identify and assess any significant risks to the Nation's

(a) financial assets;

(b) tangible capital assets; and

(c) operations.

(2) Annually, and more often if necessary, the Executive Director must report to the FAC on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66.(1) On recommendation of the Executive Director or SFO, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Nation.

(2) The Council must not cancel any insurance coverage unless

(a) it is replaced with appropriate coverage; or

(b) it is no longer necessary under the circumstances.

(3) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Fraud Risks

67. The Council must establish procedures for the identification and assessment of the following types of potential fraud in the Nation:

(a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and which may result in material omissions from or misstatements of financial reports;

(b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;

(c) thefts of the Nation's assets in circumstances where the thefts may result in material omissions from or misstatements in financial reports; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the Nation must comply with GAAP.

Separate Accounting

69.(1) The SFO must account for local revenues of the Nation separately from other moneys of the Nation.

(2) If the Nation has a loan from the FNFA that is secured by other revenues, the SFO must

(a) account for all other revenues of the Nation separately from other moneys of the Nation; and

(b) provide the FNFA or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

70. No more than forty-five (45) days following the end of each month, the SFO must prepare, and provide to the Council and the FAC, financial information respecting the financial affairs of the Nation, in the form and with the content approved by the Council on the recommendation of the FAC.

Quarterly Financial Statements

71.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the SFO must prepare, and provide to the Council and the FAC, financial statements for the Nation for that quarter, in the form and with the content approved by the Council on the recommendation of the FAC.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the FAC and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

72.(1) At the end of each fiscal year the SFO must prepare the annual financial statements of the Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the FAC.

(3) The annual financial statements must include the following information:

(a) the financial information of the Nation for the fiscal year;

(b) the local revenue account annual financial statements referred to in section 73; and

(c) the revenue categories for the Nation's lands referred to in subsection 26(2).

(4) The SFO must provide draft annual financial statements to the FAC for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The FAC must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

73. The SFO must prepare separate annual financial statements respecting the Nation's local revenues in accordance with FMB standards respecting financial reporting of local revenues.

Special Purpose Reports

74. The SFO must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the Nation;

(d) a report setting out moneys of the Nation derived from the Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Nation's lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

75.(1) The Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the day after the date the Council approves the audited financial statements for that fiscal year; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the FAC and signed by a quorum of the Council, and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and, FMB standards, where applicable; or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Nation, an auditor must

(a) be independent of the Nation, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in British Columbia.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

76.(1) To conduct an audit of the annual financial statements of the Nation, the auditor must be given access to

(a) all of the Nation's records for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and minutes of

(a) every meeting of the FAC; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Nation.

(5) The auditor may communicate with the FAC, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the FAC.

(6) The auditor may be excluded from all or any part of a meeting of the FAC or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

77.(1) Within one hundred and twenty (120) days of the end of each fiscal year, the auditor must audit the annual financial statements of the Nation referred to in both subsections 72(1) and 73(1), in accordance with GAAS and with any applicable INAC reporting requirements.

(2) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in section 74.

Review of Audited Annual Financial Statements

78.(1) The audited annual financial statements referred to in subsection 77(1) must be provided to the FAC for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

79.(1) Before the annual financial statements referred to in subsection 77(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) a quorum of the Council, including the Chief of the Nation,

(ii) the Chair, and

(iii) the SFO; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 72(1) must be available for inspection by members of the Nation at the principal administrative offices of the Nation during normal business hours.

(3) In accordance with subsection 14(2) of the Act, the audited annual financial statements respecting local revenues referred to in section 73 must be available for inspection at the principal administrative offices of the Nation during normal business hours by:

(a) the members of the Nation;

(b) any other persons who have an interest in, or the right to occupy, possess or use the Nation's lands;

(c) the FNTC, the FMB and the FNFA; and

(d) the Minister responsible for INAC.

Annual Report

80.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Nation for the previous fiscal year, which includes the following:

(a) a description of the services and operations of the Nation;

(b) a progress report on any established financial objectives and performance measures of the Nation;

(c) all audited annual financial statements referred to in subsection 77(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 74, including the auditor's report or review engagement report, as applicable.

(2) The Executive Director must ensure that the annual report referred to in subsection (1) is

(a) made available to members of the Nation at the principal administrative offices of the Nation during normal business hours;

(b) provided in paper or electronic format to a member of the Nation as soon as practicable after a request is made by the member; and

(c) provided in paper or electronic format to the FMB, and to the FNFA if the Nation is a borrowing member.

(3) The Executive Director must establish and maintain a register for the annual report that identifies all members of the Nation who have requested a copy of the annual report, and includes:

(a) the date each request was received; and

(b) the date the annual report was provided or made available to the member.

(4) If a member requested a copy of the annual report and the Executive Director does not provide the annual report to the member in a timely manner, the member may apply to the Council to request a copy of the report.

(5) The Executive Director must report quarterly to the FAC on the steps taken to ensure compliance with subsections (2) to (4).

DIVISION 8 - Information and Information Technology

Ownership of Records

81.(1) All records that are produced by or on behalf of the Nation or kept, used or received by any person on behalf of the Nation are the property of the Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Nation.

Operations Manual

82.(1) The Executive Director must prepare and maintain a current operations manual respecting every element of the Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the FAC and all other Council committees and officers and employees of the Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

83.(1) The Executive Director must ensure that the Nation prepares, maintains, stores and keeps secure all of the Nation's records that are required under this Law or any other applicable law.

(2) The Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, this Law, any other applicable law, and the policies, procedures or directions of the Council.

(3) All financial records of the Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any person to the Nation's records.

Account Records

84.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the Nation has a loan from the FNFA that is secured by other revenues, the SFO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

85.(1) No person may be given access to the Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

86. The Council must establish policies or procedures or give directions respecting information technology used by the Nation in its operations to ensure the integrity of the Nation's financial administration system and its database.

PART V - Capital Projects

Council General Duties

87. The Council must take reasonable steps to ensure that

(a) the Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Nation's lands are located.

Tangible Capital Assets Reserve Fund

88. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

89. At least quarterly, the Executive Director must report to the FAC on the following subjects:

(a) the status of each capital project, including

(i) year to date borrowings, loans and payments,

(ii) a comparison of expenditures to date with the project budget,

(iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed; and

(b) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

90.(1) The Executive Director must establish and keep current a register of all the Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Executive Director must arrange for the inspection and review of the state of each of the Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

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(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 25 of each year, the SFO must prepare and provide to the FAC the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Nation's tangible capital assets for the next fiscal year;

(b) five- (5), ten- (10) and twenty- (20) year forecasts of the estimated cost for rehabilitation or replacement of the Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by FAC

91.(1) Each year, on or before the earlier of

(a) February 15, or

(b) INAC's deadline for submitting a capital plan or capital plan update,

the FAC must review the information, schedules and budget prepared under section 89 for the following purposes:

(c) identifying any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(d) knowing the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(e) determining whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before March 31 of each year, the FAC must review and make recommendations to the Council regarding any plans for new construction of the Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

92.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All of the Nation's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

93. The Executive Director may retain the services of a professional engineer or other consultant to assist the Executive Director, FAC and Council to carry out their obligations under this Part.

PART VI - Miscellaneous

FMB Standards

94.(1) If the Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the Nation is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Nation into compliance with the FMB standard.

Delegated Authority on Intervention

95. (1) Without limiting section 53 of the Act, if

(a) the Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the FNFA, and

(b) the Board gives notice to the Nation under section 53 of the Act that third-party management of the Nation's local revenue is required,

the Council delegates to the FMB:

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third party management of the Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by *the Financing Secured by Other Revenues Regulations*, if

(a) the Nation is using its other revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the Nation under section 53 of the Act that third-party management of the Nations' other revenues is required,

the Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the Nation's other revenues under the Act.

Land Management Obligations

96.(1) The Nation must comply with the *First Nations Land Management Act* and the Land Code.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the Nation's Land Code for being accountable to members of the Nation for the management of the Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

97.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Nation is not authorized by or under this Law or another law of the Nation,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chair, a Councillor, or the Executive Director.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, a Councillor, or the Executive Director.

(3) If an officer, employee, contractor or agent of the Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Executive Director, the Chair or a Councillor.

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Inquiry into Report

98.(1) If a report is made to the Chair, a Councillor, or the Executive Director under section 97, the person receiving the report must inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) The FAC may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the FAC under this section, including the FAC's recommendations, if any.

Protection of Parties

99.(1) All reasonable steps must be taken by the Executive Director, the Council and the FAC to ensure that the identity of the person who makes a report under subsection 97(3) is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under subsection 97(3) must not be subjected to any form of reprisal by the Nation or by a Councillor, officer, employee, contractor or agent of the Nation as a result of making that report.

(3) The Executive Director and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under subsection 97(3) and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under subsection 97(3); and

(c) concerning the fair treatment of a person against whom a report has been made under subsection 97(3).

Liability for Improper Use of Money

100.(1)A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Nation's local revenue law is personally liable to the Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Nation under subsection (1) may be recovered for the Nation by the Nation, a member of the Nation or a person who holds a security under a borrowing made by the Nation.

(4) It is a good defence to any action brought against an officer or employee of the Nation for unauthorized expenditure, investment or use of the Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

101.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Nation, a category of representatives of the Nation or all representatives of the Nation in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Change of Law

102.(1) On or before September 15 of each year, the FAC must conduct a review of this Law to

(a) determine if it facilitates effective and sound financial administration of the Nation; and

(b) identify any amendments to this Law that may better serve this objective.

(2) If the Nation is a borrowing member, the Nation may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(3) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Provision of Law to FNFA

103. The Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

104. The *Songhees Nation Financial Administration Law, 2014*, is hereby repealed in its entirety.

Songhees Nation Financial Administration Law, 2017

Coming into Force

105. This Law comes into force on the day after it is approved by the FMB, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 15 day of MARCH, 2017, at Victoria, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Ron Sam

Councillor Garry Albany

Councillor Jackie Albany

Councillor Frank George

Councillor Karen Tunkara

Councillor John Rice Jr.

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SONGHEES NATION
FINANCIAL ADMINISTRATION LAW, 2014

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Songhees Nation Financial Administration Law, 2014

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Songhees Nation considers it to be in the best interests of the Nation to make a law for such purposes;

NOW THEREFORE the Council of the Songhees Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Songhees Nation Financial Administration Law, 2014*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"AANDC" means the department of Aboriginal Affairs and Northern Development Canada, and includes a successor department;

"Act" means the *First Nations Fiscal Management Act*;

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the Nation in dealing with third parties;

"annual financial statements" means the annual financial statements of the Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Nation appointed under section 71;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Nation that has been approved by the Council;

"capital project" means the construction, rehabilitation or replacement of the Nation's tangible capital assets and any other major capital projects in which the Nation or its related bodies are investors;

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"Chair" means the Chair of the FAC, appointed by the Council in accordance with section 13;

"COIP" means the Songhees Nation Conflict of Interest Policy enacted in accordance with this Law;

"Council" means the Council of the Nation;

"Councillor" means a member of the Council and includes the Chief;

"dependent child" means, in relation to an individual, a child who

(a) has not reached the age of 18 years, or

(b) has reached the age of 18 years, but is primarily dependent for financial support on

(i) a Councillor or the spouse of a Councillor, or

(ii) the DoO or the spouse of the DoO;

"director" means a person who manages, supervises or controls a division of the Nation administration or of a related body, and includes the DoO, the SFO, the Director of Health, the Director of Education, and the Director of Local Government Services;

"DoO" means the person appointed by the Council as the director of operations in accordance with section 18;

"FAC" means the Finance and Audit Committee established under section 12;

"family member" means, in relation to an individual, that person's spouse, dependent children, or dependent children of the spouse;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the Nation, including the minutes of meetings of the Council and the FAC;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

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

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"FNTC standards" means the standards established from time to time by the FNTC under the Act;

"fiscal year" means the 12-month period of time that the Nation uses for accounting purposes, set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"GAAS" means generally accepted auditing standards adopted by the Chartered Professional Accountants of Canada, as amended or replaced from time to time;

"guarantee" means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"Land Code" means the *Songhees First Nation Land Code* adopted by the Nation under the *First Nations Land Management Act*;

"law of the Nation" means any law, bylaw, Land Code or other enactment that is made by the Council or approved by the members of the Nation;

"local revenue law" means a local revenue law made by the Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"Nation" means the Songhees Nation, being a band named in the schedule to the Act;

"Nation official" means a current or former Councillor, officer, or designated employee of the Nation;

"Nation's financial assets" means all money and other financial assets of the Nation;

"Nation's lands" means all reserves of the Nation within the meaning of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

"Nation's records" means all records of the Nation respecting its governance, management, operations and financial administration;

"Nation's tangible capital assets" mean all non-financial assets of the Nation having physical substance that

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(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one fiscal year,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least $25 000;

"natural resource" means any material, in its natural state, found on or under the Nation's lands which, when extracted, has economic value;

"officer" means the DoO, SFO, tax administrator and any other employee of the Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Nation,

(b) any corporation in which the Nation has a material or controlling interest,

(c) any partnership in which the Nation, an agency of the Nation or a corporation of the Nation is a partner with a material or controlling interest, or

(d) a trust of the Nation;

"replacement" includes substitution, in whole or in part, with another of the Nation's tangible capital assets;

"SFO" means the person appointed senior finance officer under section 19;

"special purpose report" means a report described in subsection 70(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"tax administrator" means the tax administrator appointed under the Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Except as otherwise indicated, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(d) where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise;

(e) headings form no part of this Law and must be construed as being inserted for convenience of reference only; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) Provisions that apply to an officer, by name of office or otherwise, also apply to any person designated, assigned or delegated under this Law to act in the officer's place.

(3) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Notice

4. If a notice must be given under this Law, the notice must be provided at least ten (10) days before the date of the meeting, unless the matter is urgent.

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Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another law of the Nation, other than a Land Code or a local revenue law, this Law prevails to the extent of the conflict.

(2) If there is a conflict between this Law and the Act, the Act prevails to the extent of the conflict.

(3) If there is a conflict between this Law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this Law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This Law applies to the financial administration of the Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) The Council must take all reasonable steps to ensure that the Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Nation.

(3) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable law of the Nation, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the Vice-chair of the FAC;

(c) the approval of budgets and financial statements of the Nation; and

(d) the approval of borrowing of the Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsections (2) to (5), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Nation assets.

(3) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

(a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(4) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Nation that are in conflict with this Law, the Act or GAAP.

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(5) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the SFO must prepare, and include with the annual financial statements, a special purpose report separately listing

(a) the total amount of remuneration, expenses and benefits paid or provided by the Nation to a Councillor and to each family member of the Councillor;

(b) any contracts between the Nation and a Councillor and between the Nation and a family member of the Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits paid or provided by the Nation to the DoO and to each family member of the DoO; and

(d) any contracts between the Nation and the DoO and between the Nation and a family member of the DoO for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Nation;

(b) under a program or service universally accessible to all members of the Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) For the purpose of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Nation that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the FAC, and

(b) an individual does not have a financial relationship with the Nation as a result of the individual's receipt of the following from the Nation:

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(i) remuneration for acting in his or her capacity as a Councillor or as a member of any Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all members of the Nation;

(iv) payments or benefits paid under a program or service universally accessible to Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Finance and Audit Committee Established

12.(1) The Finance and Audit Committee is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Nation.

(2) The Council must appoint not less than three (3) members of the FAC, a majority of whom must have financial competency, and all of whom must be independent.

(3) The following individuals are not eligible to be members of the FAC:

(a) an employee of the Nation;

(b) a parent, child, spouse or sibling of an officer;

(c) an individual who provides consulting, advisory or other services to the Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the Nation or its related bodies as a contractor; or

(e) a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions

(a) requiring confirmation, before appointment, that each potential member of the FAC is eligible to be a member and is independent; and

(b) requiring each member of the FAC annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the FAC regardless of the individual's relationship with the Nation, and

(ii) the appointment of the individual to the FAC is considered to be in the best interests of the Nation and its members.

(6) If the FAC consists of

(a) three (3) members, at least one (1) of the FAC members must be a Councillor; and

(b) four (4) or more members, at least two (2) of the FAC members must be Councillors.

(7) Subject to subsection (8), the FAC members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) The Council may terminate the appointment of a member of the FAC for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) FAC meetings; or

(c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this law.

(9) If a FAC member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new FAC member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. The Council must appoint a Chair and a Vice-chair of the FAC, both of whom must be Councillors.

FAC Procedures

14.(1) The quorum of the FAC is fifty percent (50%) of the total number of FAC members, including at least one (1) Councillor.

(2) Except where a FAC member is not permitted to participate in a decision because of a conflict of interest, every FAC member has one (1) vote in all FAC decisions.

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(3) In the event of a tie vote in the FAC, the Chair, or Vice-chair of the FAC in the absence of the Chair, may cast a second tiebreaking vote.

(4) Subject to subsection (5), the DoO and the SFO must be notified of all FAC meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The DoO or the SFO may be excluded from all or any part of a FAC meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the DoO or the SFO; or

(b) it is a meeting with the auditor.

(6) The FAC must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the FAC; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The FAC must provide minutes of its meetings to the Council and report to the Council on the substance of each FAC meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the FAC may make rules for the conduct of its meetings.

(9) After consultation with the DoO, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The FAC must carry out the following activities in respect of the financial administration of the Nation:

(a) annually preparing or reviewing, and recommending to the Council for approval, short-, medium-, and long-term

(i) strategic plans, projections and priorities, and

(ii) financial plans, projections and priorities;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Nation against the budget and reporting any significant variations to the Council; and

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(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The FAC must carry out the following audit activities in respect of the financial administration of the Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 97 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the FAC.

Council Assigned Responsibilities

17. The Council may assign to the FAC or another committee of the Council the following activities in respect of the financial administration of the Nation:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that financial management activities occur as planned;

(b) reviewing and reporting to the Council on the financial content of any Nation reports;

(c) reviewing, monitoring, and reporting to the Council on the appropriateness of the Nation's accounting and financial reporting systems, policies and practices;

(d) reviewing, and recommending to the Council for approval, any proposed significant changes in the Nation's accounting or financial reporting systems, policies, procedures or directions;

(e) reviewing and reporting to the Council on the Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(f) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council; and

(g) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Nation's insurance coverage respecting significant Nation risk.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as DoO of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the DoO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Nation, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Nation;

(b) recommending to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls;

(c) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Nation;

(d) hiring the employees of the Nation, as the DoO considers necessary, and setting the terms and conditions of their employment;

(e) overseeing, supervising and directing the activities of all officers and employees of the Nation;

(f) overseeing and administering the contracts of the Nation;

(g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 21;

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(h) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

(j) liaising with legal counsel, government officials, and contractors and agents of the Nation;

(k) performing any other duties of the DoO under this Law; and

(l) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the DoO's duties specified in this Law.

(3) The DoO may assign the performance of any of the DoO's duties or functions

(a) to an officer or employee of the Nation; and

(b) with the approval of the Council, to a contractor or agent of the Nation,

provided that the person reports directly to the DoO or, in the absence of the DoO, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the DoO of the responsibility to ensure that these duties or functions are carried out properly.

Senior Finance Officer

19.(1) The Council must appoint a person as SFO of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, with communication and accountability to the DoO, the SFO is responsible for the day-to-day management of the systems of the financial administration of the Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all accounts of the Nation;

(c) preparing the draft annual budgets;

(d) preparing the monthly financial information required in section 68, the quarterly financial statements required in section 69 and the draft annual financial statements required in section 70;

(e) preparing the financial components of reports to the Council and of any short-, medium- and long-term plans, projections and priorities referred to in subsection 15(1);

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(f) actively monitoring compliance with any agreements and funding arrangements entered into by the Nation;

(g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(h) administering and supervising the maintenance of the records of all receipts and expenditures of the Nation to facilitate the annual audit;

(i) actively monitoring compliance with the Act, this Law, any other applicable law of the Nation, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Nation, other than those matters that are the responsibility of the tax administrator under this Law, another law of the Nation or the Act;

(j) preparing or providing any documentation and financial information required by the Council or the FAC to discharge their responsibilities;

(k) evaluating the financial administration systems of the Nation and recommending improvements;

(l) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(m) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(n) performing any other duties of the SFO under this Law; and

(o) carrying out any other activities specified by the DoO that are not contrary to the Act or inconsistent with the SFO's duties under this Law.

(3) With the approval of the DoO, the SFO may assign the performance of any of the duties or functions of the SFO to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The Council must, under its local revenue laws, appoint a person as tax administrator of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to DoO in respect of the performance of any of the tax administrator's duties under this Law, the tax administrator is responsible for the day-to-day management of the local revenue system of the Nation including the following duties:

(a) administering and maintaining the Nation's local revenue accounts, subject to paragraph 19(2)(b);

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(b) preparing, and providing to the SFO, any draft amendments to the component of the annual budget respecting the Nation's local revenue accounts;

(c) administering all local revenues of the Nation;

(d) evaluating the local revenue system of the Nation and recommending improvements to the DoO;

(e) performing any other duties of the tax administrator under this law or under the Nation's local revenue laws; and

(f) carrying out any other activities specified by the Council that are not inconsistent with the tax administrator's duties under this law or under the Nation's local revenue laws.

(3) With the approval of the DoO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organization Chart

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Nation that includes the following information:

(a) all governance, management and administrative systems of the Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, FAC and all other committees of the Council,

(ii) the DoO, the SFO, the tax administrator and other officers of the Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the DoO must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of the Nation and a member of the Nation.

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DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Nation, a Councillor must

(a) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor must be removed from the FAC in accordance with subsection 12(8), if applicable; and

(b) the Nation may use any legal means available to remedy the situation.

Conduct of Officers, Employees, Contractors, and Agents

23.(1) Any

(a) officer, employee, contractor and agent of the Nation,

(b) person acting under the delegated authority of the Council or the Nation, or

(c) member of a committee of the Council or the Nation who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Nation must

(d) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards,

(e) comply with all policies, procedures and directions of the Council, and

(f) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(2) The Council must incorporate the relevant provision of this section into

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(a) the terms of employment or appointment of every officer or employee of the Nation;

(b) the terms of every contract of a contractor of the Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Nation.

(3) If a person contravenes subsection (1), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

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Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Nation's lands.

Budget and Planning Process Schedule

27.(1) On or before February 1 of each year, each director must prepare and submit, to the DoO and to the SFO, a preliminary work plan and budget for their division for the next fiscal year.

(2) On or before March 1 of each year, the SFO must prepare and submit to the FAC for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsection (1).

(3) On or before March 15 of each year, the FAC must review

(a) the draft annual budget and recommend an annual budget to the Council for approval, and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council,

and may recommend to the Council revisions to the budget and financial plan.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the Nation for the next fiscal year.

(5) On or before June 15 of each year, the tax administrator must prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting the Nation's local revenue account.

(6) On or before June 30 of each year, the FAC must review the draft amendment of the component of the annual budget respecting the Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and sections 37 and 38, unless there is a substantial change in the forecasted revenues or expenses of the Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Informing and Involving Members of the Nation

31.(1) As soon as practicable after their approval, the Council must present the annual budget and the multi-year financial plan to the members of the Nation at a community meeting.

(2) The Council must provide notice to the members of the Nation of

(a) budget deficits and extraordinary expenditures,

(b) capital projects,

(c) borrowing for new capital projects described in subsection 87(2), and

(d) proposed amendments to this Law.

(3) A notice provided under subsection (2) must state whether and how members of the Nation may be involved in the decision, and must be

(a) posted in the reception area of the administration office, and

(b) published in the Nation's newsletter.

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DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Nation unless the account is

(a) in the name of the Nation;

(b) opened in a financial institution; and

(c) authorized by the Council, on the recommendation of the SFO.

(2) Where moneys exist, the Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues, which funds must be kept separate from other moneys of the Nation;

(c) a trust account;

(d) a land and resources account for money from revenues from the Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) On the recommendation of the SFO the Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Nation's financial assets.

Accounts Management

33.(1) The SFO must exercise due diligence to ensure the safekeeping of all money received by the Nation.

(2) The SFO must deposit all money received by the Nation as soon as practicable into the appropriate accounts described in section 32.

(3) No payment of money from an account described in section 32 may be authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

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DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Nation must not enter into an agreement or undertaking that requires the Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to sections 37 and 38, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary Expenditures

37. Notwithstanding subsection 36(1), the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Emergency Expenditures

38. Notwithstanding subsection 36(1), the Council may authorize an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Appropriations

39.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Nation in relation to an appropriation must not exceed the amount specified in the budget for the Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

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Payments after Fiscal Year-end

40.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

41.(1) No money may be paid out of any account without

(a) a requisition for payment as required under this section; or

(b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the SFO.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

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(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the DoO may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

42. Payments by the Nation may be made by

(a) cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the following persons:

(i) a Councillor,

(ii) the DoO,

(iii) the tax administrator, where the payment is from the local revenue account, and

(iv) a director, where the payment is for an expenditure for the director's division; and

(b) credit card in the name of the Nation, where the expenditure is

(i) provided for in the annual budget, and

(ii) within the holder's spending limit and authority in accordance with policies or procedures established by the Council.

DIVISION 4 - General Matters

Advances

43.(1) The DoO or the SFO may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If the Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

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Deposit Money

45.(1) Money received by the Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46.(1) All interest earned on the accounts described in section 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Nation that are overdue.

Write Off and Extinguishment of Debts

47. All or part of a debt or obligation owed to the Nation may be written off or extinguished only if approved by the Council.

Year-end Surplus

48.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year that is maintained in a bank account other than the general account referred to in paragraph 32(2)(a) may, at the Council's discretion, be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

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DIVISION 5 - Borrowing

Limitations on Borrowing

49.(1) Except as specifically authorized in this Law or in a local revenue law, the Nation must not borrow money or grant security.

(2) Subject to this Law, if the Nation is authorized in this Law to borrow money or grant security, the Council may authorize the borrowing of moneys or granting of security in the name of the Nation.

Borrowing for Ordinary Operations

50.(1) The Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year.

(2) The Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Nation.

Financial Agreements

51.(1) The Council may enter into the following agreements in the name of the Nation:

(a) for the purpose of efficient management of the Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the SFO may enter into any agreements referred to in subsection (1) on behalf of the Nation.

Borrowing for Authorized Expenditures

52.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Nation, borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

53.(1) The Nation must not obtain long-term financing secured by property tax revenues from any person other than the FNFA.

(2) The Nation may only obtain long-term financing from the FNFA as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(4) Money borrowed by the Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

54. The Nation may not borrow money to repay or refinance a debt of the Nation, unless doing so results in a cost savings, or more favourable terms, for the Nation.

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by the Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as practicable.

Execution of Security Documents

56.(1) Subject to subsection (2), a security granted by the Nation must be signed by a quorum of the Council.

(2) A security granted by the Nation in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Nation's operations.

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DIVISION 6 - Risk Management

Limitation on Business Activity

58. (1) Subject to subsections (2) and (3), the Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Nation's lands or lands owned in fee simple by, or in trust for, the Nation, or

(ii) any other property of the Nation.

(3) The Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Nation; or

(b) do not otherwise expose the Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The Nation must not give a guarantee unless the Council has considered the report of the SFO under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the SFO must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Nation to honour the guarantee should it be required to do so.

(3) The Nation must not give an indemnity unless it is

(a) authorized under section 96;

(b) necessary and incidental to and included in another agreement to which the Nation is a party; or

(c) in relation to a security granted by the Nation that is authorized under this Law or another Law of the Nation.

(4) Subject to a resolution described in section 96, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Nation.

Loans

60.(1) The Nation must not make a loan to a member of the Nation or to an entity in which a member of the Nation has an interest.

(2) The Council must establish policies or procedures or give directions

(a) respecting the terms and conditions under which loans may be made, if any, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest; and

(b) respecting the effective management of the lending of the Nation's funds and the collecting of funds loaned.

Ministerial Loan Guarantees

61.(1) For greater certainty, nothing in this Law prevents the Council from authorizing a Ministerial Loan Guarantee on a mortgage held by the Nation or a member of the Nation.

(2) The Council must establish policies or procedures respecting the authorization of Ministerial Loan Guarantees, including

(a) criteria for evaluating the ability of the mortgage-holder to make mortgage payments;

(b) a requirement for assessing the risk to the Nation; and

(c) a requirement for evaluating whether the Ministerial Loan Guarantee could negatively impact the Nation's credit-worthiness, financial position, or status as a borrowing member.

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Authority to Invest

62.(1) Except as specifically authorized in this Law or another Law of the Nation, the Nation must not invest the Nation's financial assets.

(2) If the Nation is authorized in this Law to invest the Nation's financial assets, a quorum of the Council may authorize an investment

(a) in accordance with Council policies or procedures, or

(b) on the recommendation of an independent, practicing accountant, who is a member in good standing of

(i) the Chartered Professional Accountants of Canada,

(ii) the Society of Management Accountants of Canada, or

(iii) the Canadian Institute of Chartered Accountants.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Nation's lands are located.

(3) If the Nation has established an investment account under section 32, the Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Nation is a shareholder;

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(b) a trust in which the Nation is a beneficiary; or

(c) a limited partnership in which the Nation is a partner.

(4) Despite any other provision in this section, the Nation may only invest government transfer funds, local revenue funds and other revenues in the following investments, all of which must mature or be callable within five (5) years, and twenty-five percent (25%) of which must be callable within ninety (90) days:

(a) securities issued or guaranteed by Canada or a province,

(b) investments guaranteed by a bank, trust company, credit union or the FNFA, and

(c) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

Administration of Investments and Loans

64. If the Nation is authorized to make an investment or loan under this Law, the Council, on the recommendation of the SFO, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

Risk Assessment and Management

65.(1) Annually, and more often if necessary, the DoO, with input from the officers, must identify and assess any significant risks to the Nation's

(a) financial assets;

(b) tangible capital assets; and

(c) operations.

(2) Annually, and more often if necessary, the DoO must report to the FAC on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66.(1) On recommendation of the DoO or SFO, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Nation.

(2) The Council must not cancel any insurance coverage unless

(a) it is replaced with appropriate coverage; or

(b) it is no longer necessary under the circumstances.

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(3) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the Nation must comply with GAAP.

Monthly Financial Information

68. No more than forty-five (45) days following the end of each month, the SFO must prepare, and provide to the Council and the FAC, financial information respecting the financial affairs of the Nation, in the form and with the content approved by the Council on the recommendation of the FAC.

Quarterly Financial Statements

69.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the SFO must prepare, and provide to the Council and the FAC, financial statements for the Nation for that quarter, in the form and with the content approved by the Council on the recommendation of the FAC.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the FAC and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(3) If the Nation has a loan from the FNFA that is secured by other revenues, the SFO must

(a) account for and report on all other revenues of the Nation separately from other money of the Nation; and

(b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

70.(1) At the end of each fiscal year the SFO must prepare the annual financial statements of the Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the FAC.

(3) The annual financial statements must include the following information:

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(a) the financial information of the Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the Nation;

(d) a report setting out moneys of the Nation derived from the Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Nation's lands; and

(e) any other report required under the Act or an agreement.

(5) The SFO must provide draft annual financial statements to the FAC for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The FAC must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Appointment of Auditor

71.(1) The Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the day after the date the Council approves the audited financial statements for that fiscal year; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the FAC and signed by a quorum of the Council, and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, FMB standards, and all other applicable laws, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Nation, an auditor must

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(a) be independent of the Nation, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

72.(1) Within one hundred and twenty (120) days of the end of each fiscal year, the auditor must audit the annual financial statements of the Nation, in accordance with GAAS and with any applicable AANDC reporting requirements.

(2) The auditor must conduct the audit of that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 70(4).

Auditor's Authority

73.(1) To conduct an audit of the annual financial statements of the Nation, the auditor must be given access to

(a) all of the Nation's records for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the Nation to ask any questions or request any information.

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(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and minutes of

(a) every meeting of the FAC; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Nation.

(5) The auditor may communicate with the FAC, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the FAC.

(6) The auditor may be excluded from all or any part of a meeting of the FAC or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

74.(1) The audited annual financial statements must be provided to the FAC for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

75.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) a quorum of the Council, including the Chief of the Nation,

(ii) the Chair, and

(iii) the SFO; and

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(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Nation at the principal administrative offices of the Nation during normal business hours.

(3) In accordance with subsection 14(2) of the Act, the audited annual financial statements of the local revenue account, including the audit report, must be available at the principal administrative offices of the Nation during normal business hours for inspection by

(a) the members of the Nation;

(b) any other persons who have an interest in, or the right to occupy, possess or use the Nation's lands;

(c) the FNTC, the FMB and the FNFA;

(d) the Minister responsible for AANDC; and

(e) any other persons entitled to notice under subsection 14(2) of the Act.

Annual Report

76.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Nation for the previous fiscal year, that includes the following:

(a) a description of the services and operations of the Nation;

(b) a progress report on any established financial objectives and performance measures of the Nation; and

(c) the audited annual financial statements of the Nation for the previous fiscal year, including special purpose reports.

(2) The DoO must ensure that the annual report referred to in subsection (1) is

(a) made available to members of the Nation at the principal administrative offices of the Nation during normal business hours;

(b) provided in paper or electronic format to a member of the Nation as soon as practicable after a request is made by the member;

(c) provided in paper or electronic format to the FMB and the FNFA.

(3) The DoO must establish and maintain a register for the annual report that identifies all members of the Nation who have requested a copy of the annual report, and includes:

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(a) the date each request was received; and

(b) the date the annual report was provided or made available to the member.

(4) If a member requested a copy of the annual report and the DoO does not provide the annual report to the member in a timely manner, the member may apply to the Council to request a copy of the report.

(5) The DoO must report quarterly to the FAC on the steps taken to ensure compliance with subsections (1) to (3).

DIVISION 8 - Information and Information Technology

Ownership of Records

77.(1) All records that are produced by or on behalf of the Nation or kept, used or received by any person on behalf of the Nation are the property of the Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Nation.

Operations Manual

78.(1) The DoO must prepare and maintain a current operations manual respecting every element of the Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the FAC and all other Council committees and officers and employees of the Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

79.(1) The DoO must ensure that the Nation prepares, maintains, stores and keeps secure all of the Nation's records that are required under this Law or any other applicable law.

(2) The Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, this Law, any other applicable law, and the policies, procedures or directions of the Council.

(3) All financial records of the Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any person to the Nation's records.

Songhees Nation Financial Administration Law, 2014

Account Records

80.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The SFO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

81.(1) No person may be given access to the Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

82. The Council must establish policies or procedures or give directions respecting information technology used by the Nation in its operations to ensure the integrity of the Nation's financial administration system and its database.

PART V - Capital Projects

Council General Duties

83. The Council must take reasonable steps to ensure that

(a) the Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Nation's lands are located.

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Songhees Nation Financial Administration Law, 2014

Reports on Capital Projects

85. At least quarterly, the DoO must report to the FAC on the following subjects:

(a) the status of each capital project, including

(i) year to date borrowings, loans and payments,

(ii) a comparison of expenditures to date with the project budget,

(iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed; and

(b) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The DoO must establish and keep current a register of all the Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the DoO must arrange for the inspection and review of the state of each of the Nation's tangible capital assets to establish or update information respecting the following matters, as applicable:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

Songhees Nation Financial Administration Law, 2014

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 25 of each year, the SFO must prepare and provide to the FAC the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Nation's tangible capital assets for the next fiscal year;

(b) five- (5), ten- (10) and twenty- (20) year forecasts of the estimated cost for rehabilitation or replacement of the Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by FAC

87.(1) Each year, on or before the earlier of

Songhees Nation Financial Administration Law, 2014

(a) February 15, or

(b) AANDC's deadline for submitting a capital plan or capital plan update,

the FAC must review the information, schedules and budget prepared under section 86 for the following purposes:

(c) identifying any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(d) knowing the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(e) determining whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before March 31 of each year, the FAC must review and make recommendations to the Council regarding any plans for new construction of the Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All of the Nation's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Songhees Nation Financial Administration Law, 2014

Capital Project Consultants

89. The DoO may retain the services of a professional engineer or other consultant to assist the DoO, FAC and Council to carry out their obligations under this Part.

PART VI - Miscellaneous

FMB Standards and Authority

90.(1) The Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the Nation is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Nation into compliance with the FMB standard.

(3) Without limiting section 53 of the Act, if the Nation is a borrowing member and the FMB gives notice to the Nation that third-party management of the Nation's local revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act; and

(b) any other of the Council's powers required to give effect to third-party management of the Nation's local revenues under the Act.

(4) Without limiting subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Nation is a borrowing member and the FMB gives notice to the Nation that third-party management of the Nation's other revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*; and

(b) any other of the Council's powers required to give effect to third-party management of the Nation's other revenues under the Act.

Land Management Obligations

91.(1) The Nation must comply with the *First Nations Land Management Act* and the Land Code.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the Nation's Land Code for being accountable to members of the Nation for the management of the Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

92.(1) Subject to subsections (2) and (3), if any person has reason to believe that

Songhees Nation Financial Administration Law, 2014

(a) an expenditure, liability or other transaction of the Nation is not authorized by or under this Law or another law of the Nation,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chair, a Councillor, or the DoO.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, a Councillor, or the DoO.

(3) If an officer, employee, contractor or agent of the Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the DoO, the Chair or a Councillor.

Inquiry into Report

93.(1) If a report is made to the Chair, a Councillor, or the DoO under section 92, the person receiving the report must inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) The FAC may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the FAC under this section, including the FAC's recommendations, if any.

Protection of Parties

94.(1) All reasonable steps must be taken by the DoO, the Council and the FAC to ensure that the identity of the person who makes a report under section 92 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 92 must not be subjected to any form of reprisal by the Nation or by a Councillor, officer, employee, contractor or agent of the Nation as a result of making that report.

(3) The DoO and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 92 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 92; and

Songhees Nation Financial Administration Law, 2014

(c) concerning the fair treatment of a person against whom a report has been made under section 92.

Liability for Improper Use of Money

95.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Nation's local revenue law is personally liable to the Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Nation under subsection (1) may be recovered for the Nation by the Nation, a member of the Nation or a person who holds a security under a borrowing made by the Nation.

(4) It is a good defence to any action brought against an officer or employee of the Nation for unauthorized expenditure, investment or use of the Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

96.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Nation, a category of representatives of the Nation or all representatives of the Nation in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

97. On or before December 15 of each year, the FAC must conduct a review of this Law to

(a) determine if it facilitates effective and sound financial administration of the Nation; and

(b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

98. The Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Songhees Nation Financial Administration Law, 2014

Repeal

99. The *Songhees First Nation Financial Administration Law, 2009*, is hereby repealed in its entirety.

Coming into Force

100. This Law comes into force on the day after it is approved by the FMB, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 5th day of November, 2014, at Victoria, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Ron Sam

Councillor Garry Albany

Councillor Nicholas Albany

Councillor Frank George

Councillor Karen Tunkara

Councillor John Rice Jr.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Soowahlie First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2014*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1st, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of Two (3) members of Council.

Brenda Wallace
Chief Brenda Wallace

Councillor Kevin Kelly

Tanya Commodore
Councillor Tanya Commodore

Marcella Commodore
Councillor Marcella Commodore

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$13,539
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Reserve fund revenues	
TOTAL REVENUES:	**$13,539**

PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,000
b. General Administrative	$3,800
c. Other General Government	$500
2. Protection Services	
a. Firefighting	$3,000
3. Transportation	
a. Roads and Streets	$2,561
b. Snow and Ice Removal	$2,478
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
a. Contingency Amounts	$200
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$13,539**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Soowahlie First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2014*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2017, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of Two (3) members of Council.

Brenda Wallace
Chief Brenda Wallace

Councillor Kevin Kelly

Tanya Commodore
Councillor Tanya Commodore

Marcella Commodore
Councillor Marcella Commodore

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	3.90643
10 Regulated Railway	
11 Regulated Railway Utility	
2 Utilities	22.85545
3 Supportive Housing	
4 Major Industry	16.24011
5 Light Industry	12.83131
6 Business and Other	11.45045
7 Forest Land	
8 Recreational Property/Non-Profit Organization	5.12673
9 Farm	8.92673

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin in the Province of British Columbia,

Splatsin First Nation Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Splatsin First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2017, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE CHRISTIAN

COUNCILLOR GEORGE DENNIS III

COUNCILLOR EDNA FELIX

COUNCILLOR DANIEL JOE

COUNCILLOR GEORGE WILLIAM

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE
ANNUAL BUDGET 2017

PART 1: REVENUES

1. Local revenues to be collected in budget year:		
a. Property Tax Revenues		$92,500.00
b. Interest Earned		$ 500.00
TOTAL REVENUES		**$93,000.00**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	$ 9,300.00	
b. General Administrative	$12,400.00	
c. Other General Government	$12,000.00	
2. Transportation		
a. Roads and Streets	$ 2,700.00	
b. Snow and Ice Removal	$18,000.00	
3. Recreation and Culture		
a. Recreation	$ 7,500.00	
4. Environment Health Services		
c. Garbage Waste Collection and Disposal	$14,800.00	
d. Recycling	$ 5,000.00	
5. Grants		
a. Home owner grant equivalent	$ 2,050.00	
6. Contingency Amounts	$ 9,250.00	
TOTAL EXPENDITURES		**$93,000.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin in the Province of British Columbia,

Splatsin First Nation Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Splatsin First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2017, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE CHRISTIAN

COUNCILLOR GEORGE DENNIS III

COUNCILLOR EDNA FELIX

COUNCILLOR DANIEL JOE

COUNCILLOR GEORGE WILLIAM

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE

SPLATSIN TAX RATES 2017

PROPERTY CLASS	**RATE PER $1000 OF ASSESSED VALUE**
Class 1 - Residential	7.4399
Class 2 - Utilities	58.7727
Class 5 - Light Industry	19.4215
Class 6 - Business and Other	16.0045
Class 9 - Farm	11.7478

SPLATSIN FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Splatsin First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Splatsin First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Splatsin First Nation *Financial Administration Law,* 2012.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the First Nations Fiscal and Statistical Management Act;

"administrator" means the person appointed administrator under section 18;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part V;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"finance director" means the person appointed finance director under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Splatsin First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the administrator, finance director, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance director must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the administrator and to each of the dependents of the administrator; and

(d) any contracts between the First Nation and the administrator and between the First Nation and a dependent of the administrator for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(5) At least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings,

(b) on request of the chair, Council must provide the chair with any materials or information provided to council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the administrator and the finance director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The administrator or the finance director may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the administrator or the finance director; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the finance director, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 104 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Administrator

18.(1) The Council must appoint a person as administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the administrator's duties specified in this Law.

(3) The administrator may assign the performance of any of the administrator's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the administrator of the responsibility to ensure that these duties or functions are carried out properly.

Finance Director

19.(1) The Council must appoint a person as finance director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the administrator, the finance director is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain the accounts of the First Nation, including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance director under this Law; and

(o) to carry out any other activities specified by the administrator that are not inconsistent with the Act or the finance director's duties under this Law.

(3) With the approval of the administrator, the finance director may assign the performance of any of the duties or functions of the finance director to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance director of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the administrator in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the administrator, the finance director, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined by independent investigation or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a councillor.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts,

(c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing,

(d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the administrator or the finance director.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 85

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance director must ensure the safekeeping of all money received by the First Nation.

(2) The finance director

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The administrator or the finance director must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the administrator or finance director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41.(1) Payments by the First Nation may be made by credit card, cheque, draft, electronic transfer or other similar instrument.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

DIVISION 4 - General Matters

Advances

42.(1) The administrator or the finance director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance director to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the administrator or the finance director.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance director under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance director to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary; or

(c) a limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

Permitted Investments in First Nation Member Activities

64. The First Nation must not make a loan to any third party including to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the finance director must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the finance director must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the finance director must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(e) any other report required under the Act or an agreement.

(5) The finance director must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance director; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and

(b) be provided to the Board and the First Nations Finance Authority.

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Policy and Law Manual

79.(1) The administrator must prepare and maintain a current policy and law manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The policy and law manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the policy and law manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the policy and law manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local Revenue Account Records

81. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) have a value of over ten thousand dollars ($10,000),

(b) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(c) have useful economic lives extending beyond an accounting period,

(d) are to be used on a continuing basis, and

(e) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance director must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The administrator may retain the services of a professional engineer or other consultant to assist the administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Borrowing Member Requirements

Application

93. This Part applies to the First Nation if it is a borrowing member as defined in the Act.

Compliance with Standards

94.(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

PART VII - Land Management

Application

95. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act.*

Obligations

96.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII - Oil and Gas and Moneys Management

Application

97. This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act.*

Obligations

98. The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

PART IX - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

99.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

100.(1) If a report is made to the administrator under subsection 99(3), the administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 99, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances

reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

101.(1) All reasonable steps must be taken by the administrator, the members of the Finance and Audit Committee and the Council to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

(5) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 99.

(6) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 99, the following actions may be taken:

(a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; and

(d) the appointment of an agent may be revoked.

Liability for Improper Use of Money

102.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

103.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

104.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

105. As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

Coming into Force

106. This Law comes into force on the date it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2012, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE M. CHRISTIAN

COUNCILLOR AGNES CELESTA

COUNCILLOR RON CHRISTIAN

COUNCILLOR DANIEL JOE

COUNCILLOR RENO LEE

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed, and

(c) on April 15 of each year that the councillor holds office.

(4) The administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

SPLATSIN FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Splatsin First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Splatsin First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Splatsin First Nation *Financial Administration Law,* 2012.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the First Nations Fiscal and Statistical Management Act;

"administrator" means the person appointed administrator under section 18;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part V;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"finance director" means the person appointed finance director under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Splatsin First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the administrator, finance director, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance director must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the administrator and to each of the dependents of the administrator; and

(d) any contracts between the First Nation and the administrator and between the First Nation and a dependent of the administrator for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(5) At least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings,

(b) on request of the chair, Council must provide the chair with any materials or information provided to council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the administrator and the finance director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The administrator or the finance director may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the administrator or the finance director; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the finance director, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 104 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Administrator

18.(1) The Council must appoint a person as administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the administrator's duties specified in this Law.

(3) The administrator may assign the performance of any of the administrator's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the administrator of the responsibility to ensure that these duties or functions are carried out properly.

Finance Director

19.(1) The Council must appoint a person as finance director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the administrator, the finance director is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain the accounts of the First Nation, including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance director under this Law; and

(o) to carry out any other activities specified by the administrator that are not inconsistent with the Act or the finance director's duties under this Law.

(3) With the approval of the administrator, the finance director may assign the performance of any of the duties or functions of the finance director to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance director of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the administrator in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the administrator, the finance director, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined by independent investigation or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a councillor.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts,

(c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing,

(d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the administrator or the finance director.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 85

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance director must ensure the safekeeping of all money received by the First Nation.

(2) The finance director

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The administrator or the finance director must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the administrator or finance director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41.(1) Payments by the First Nation may be made by credit card, cheque, draft, electronic transfer or other similar instrument.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

DIVISION 4 - General Matters

Advances

42.(1) The administrator or the finance director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance director to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the administrator or the finance director.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance director under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance director to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary; or

(c) a limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

Permitted Investments in First Nation Member Activities

64. The First Nation must not make a loan to any third party including to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the finance director must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the finance director must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the finance director must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(e) any other report required under the Act or an agreement.

(5) The finance director must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance director; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and

(b) be provided to the Board and the First Nations Finance Authority.

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Policy and Law Manual

79.(1) The administrator must prepare and maintain a current policy and law manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The policy and law manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the policy and law manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the policy and law manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local Revenue Account Records

81. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) have a value of over ten thousand dollars ($10,000),

(b) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(c) have useful economic lives extending beyond an accounting period,

(d) are to be used on a continuing basis, and

(e) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance director must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The administrator may retain the services of a professional engineer or other consultant to assist the administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Borrowing Member Requirements

Application

93. This Part applies to the First Nation if it is a borrowing member as defined in the Act.

Compliance with Standards

94.(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

PART VII - Land Management

Application

95. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act.*

Obligations

96.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII - Oil and Gas and Moneys Management

Application

97. This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act.*

Obligations

98. The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

PART IX - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

99.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

100.(1) If a report is made to the administrator under subsection 99(3), the administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 99, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances

reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

101.(1) All reasonable steps must be taken by the administrator, the members of the Finance and Audit Committee and the Council to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

(5) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 99.

(6) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 99, the following actions may be taken:

(a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; and

(d) the appointment of an agent may be revoked.

Liability for Improper Use of Money

102.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

103.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

104.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

105. As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

Coming into Force

106. This Law comes into force on the date it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2012, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE M. CHRISTIAN

COUNCILLOR AGNES CELESTA

COUNCILLOR RON CHRISTIAN

COUNCILLOR DANIEL JOE

COUNCILLOR RENO LEE

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed, and

(c) on April 15 of each year that the councillor holds office.

(4) The administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with *section 13.1 of the Act.*

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Squamish Real Property Assessment Law, 2010*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Squamish Real Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

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7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: May 30, 2017	
	MOVED BY: Byron Joseph	SECONDED BY Anthony Moody

Deborah Baker

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwilem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
T'etsimshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE

ANNUAL BUDGET

SCHEDULE
ANNUAL BUDGET

		Annual Budget 2017
PART 1: REVENUES		
Local revenues to be collected in budget year:		
Property Tax Revenue		10,791,665
Squamish Nation Own Source Revenue Contribution		6,579,104
TOTAL REVENUES		17,370,769
PART 2: EXPENDITURES		
General Government Expenditures		
Executive and Legislature		2,667,856
General Administrative		3,247,334
Other General Government		2,714,675
	TOTAL	8,629,865
Protection Services		
Other Protective Services		131,432
	TOTAL	131,432
Transportation		
Roads and Streets		4,636
	TOTAL	4,636
Recreation and Culture Services		
Recreation		710,477
Culture		690,044
Heritage Protection		233,372
Other Recreation and Culture		245,858
	TOTAL	1,879,751
Community Development		
Housing		371,048
Planning and Zoning		-
Community Planning		21,678
	TOTAL	392,726
Environment Health Services		
Other environmental services		1,580,831
	TOTAL	1,580,831
Fiscal Services		
Other Fiscal Services		755,023
	TOTAL	755,023
Other Services		
Education		103,350
Other Service - Purchased Local gov't services		3,348,378
	TOTAL	3,451,728
Grants		

Home Owners Grant equivalents		57,098
	TOTAL	57,098
Contingency Amounts		487,680
TOTAL EXPENDITURES		17,370,769

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus - Local revenues carried forward from the previous budget year	-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year	-
BALANCE	-

Note: Squamish Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	1,968,854
Tax Revenue	8,589,134
TOTAL REVENUES	10,557,988
Property Related Expenditures	**10,557,988**
Home Owner Grant equivalents	39,756
General Government Expenditures	5,435,190
Protection Services	79,814
Transportation	3,348
Recreation and Culture	708,194
Community Development	176,981
Environment Health Services	562,613
Fiscal Services	545,304
Other Services	0
Contingency Amounts	398,027
Comprehensive Service Agreement	2,608,761
EXPENDITURES SHORT / OVER REVENUES	-

Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	- 0
Tax Revenue	1,597,726
TOTAL REVENUES	1,597,726
Property Related Expenditures	**1,597,726**
Home Owner Grant equivalents	795
General Government Expenditures	642,605
Protection Services	3,471
Transportation	146
Recreation and Culture	51,716
Community Development	155,377
Environment Health Services	62,278
Fiscal Services	23,716
Other Services	-
Contingency Amounts	68,782

Comprehensive Service Agreement	588,839
EXPENDITURES SHORT / OVER REVENUES	-

Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,945,255
Tax Revenue	441,331
TOTAL REVENUES	2,386,586
Property Related Expenditures	**2,386,586**
Home Owner Grant equivalents	11,506
General Government Expenditures	1,575,386
Protection Services	16,861
Transportation	707
Recreation and Culture	243,272
Community Development	37,386
Environment Health Services	288,178
Fiscal Services	115,193
Other Services	-
Contingency Amounts	13,987
Comprehensive Service Agreement	84,110
EXPENDITURES SHORT / OVER REVENUES	-

Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,664,997
Tax Revenue	125,028
TOTAL REVENUES	2,790,025
Property Related Expenditures	**2,790,025**
Home Owner Grant equivalents	5,041
General Government Expenditures	938,238
Protection Services	31,286
Transportation	435
Recreation and Culture	876,569
Community Development	22,982

Environment Health Services	667,762
Fiscal Services	70,810
Other Services	103,350

Contingency Amounts	6,884

Comprehensive Service Agreement	66,668

EXPENDITURES SHORT / OVER REVENUES	-

Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	- 0
Tax Revenue	38,446
TOTAL REVENUES	38,446

Property Related Expenditures	**38,446**

Home Owner Grant equivalents	-

General Government Expenditures	38,446
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-

Contingency Amounts	-

Comprehensive Service Agreement	-

EXPENDITURES SHORT / OVER REVENUES	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Squamish Real Property Assessment Law, 2010*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squamish Real Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: May 30, 2017	
	MOVED BY: Byron Joseph	SECONDED BY Anthony Moody

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsímshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE

2017 PROPERTY TAX RATES

	RATE PER $1,000 Assessed Value				
Property Class	**Capilano**	**Mission**	**Seymour**	**Stawamus**	**Kitsilano**
Class 1: Residential	2.31940	3.13805	2.93433	4.96400	2.55489
Class 2: Utilities	24.74770	56.55118	56.54697	54.80430	44.93083
Class 4: Major Industrial	25.09860	35.91497	32.84736	37.58830	41.83260
Class 5: Light Industrial	24.10170	13.81867	16.88008	18.75280	14.00810
Class 6: Business and Other	9.97560	13.50989	13.19157	15.08980	12.44485
Class 8: Recreational Property/Non-Profit Organization	7.21410	5.46735	7.78127	6.39450	4.21729

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$1,713,614
TOTAL REVENUES:	**$1,713,614**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$105,000
b. General Administrative	$178,500
2. Protection Services	
a. Policing	$93,147
b. Firefighting	$93,145
c. Regulatory Measures	$93,145
d. Other Protective Services	$20,000
3. Transportation	
a. Roads and Streets	$100,000
b. Snow and Ice Removal	$30,000
c. Parking	$30,000
d. Public Transit	$20,282
e. Other Transportation	$30,000
4. Recreation and Cultural Services	
a. Recreation	$22,066
b. Culture	$21,000
c. Other Recreation and Culture	$164,506

5. Community Development	
a. Education	$94,500
b. Community Planning	$28,913
c. Economic Development Program	$100,000
d. Land Rehabilitation and Beautification	$30,000
e. Other Regional Planning and Development	$28,913
6. Environment Health Services	
a. Water Purification and Supply	$60,749
b. Sewage Collection and Disposal	$60,749
c. Garbage Waste Collection and Disposal	$63,000
d. Recycling	$20,000
7. Other Services	
a. Health	$100,000
b. Social Programs and Assistance	$100,000
8. Contingency Amounts	
a. Contingency Amounts	$26,000
TOTAL EXPENDITURES:	**$1,713,614**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack**	$800,907.36

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	6.11371	6.37365
2 Utilities	54.20958	56.82069
4 Major Industry	-	-
5 Light Industry	14.46325	15.03089
6 Business and Other	14.60769	15.20311
8 Recreational Property/Non-Profit Organization	7.51298	7.81072
9 Farm	30.02376	31.53798

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STELLAT'EN FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stellat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stellat'en First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Stellat'en First Nation Property Assessment Law, 2015*;

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

"First Nation" means the Stellat'en First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Stellat'en First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Stellat'en First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

Chief Archie Patrick

Councillor Clifford Louis

Councillor Tannis Reynolds

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$6,008
TOTAL REVENUES:	**$6,008**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other Government (BC Assessment)	$1,245
2. Protection Services	
a. Policing	$4,463
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Contingency Amounts	
a. Contingency Amounts	$300
TOTAL EXPENDITURES:	**$6,008**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0.00
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STELLAT'EN FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stellat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stellat'en First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Stellat'en First Nation Property Assessment Law, 2015*;

"First Nation" means the Stellat'en First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Stellat'en First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred ($100), the taxable property shall be taxed at one hundred ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Stellat'en First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

Chief Archie Patrick

Councillor Clifford Louis

Councillor Tannis Reynolds

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	6.09160
2 Utilities	24.59380
4 Major Industry	17.92878
5 Light Industry	14.51998
6 Business and Other	12.66734
8 Recreational Property/Non-Profit Organization	5.62340
9 Farm	9.42340

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STS'AILES

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Chehalis Indian Band Property Assessment Law, 2009*;

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

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of September, 2017, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Ralph Leon

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James S.A. Leon

Councillor Chadley Paul

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Sherylynn Crispin

Councillor Kelsey Charlie

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 9,563
TOTAL REVENUES	**$ 9,563**

PART 2: EXPENDITURES

1. General Government Expenditures	
General Administrative	$ 8,613
2. Contingency	$ 950
TOTAL EXPENDITURES	**$9,563**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STS'AILES

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sts'ailes First Nation duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Chehalis Indian Band Property Assessment Law, 2009*;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of September, 2017, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Ralph Leon

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James S.A. Leon

Councillor Chadley Paul

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Sherylynn Crispin

Councillor Kelsey Charlie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value
Class 1 - Residential	
Class 2 – Utilities	74.71412
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

Sts'ailes

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Sts'ailes considers it to be in the best interests of Sts'ailes to make a law for such purposes;

C. The Council of Sts'ailes now desires to repeal the *Sts'ailes Financial Administration Law, 2011* and to enact *Sts'ailes Financial Administration Law, 2017* and to request compliance approval of the *Sts'ailes Financial Administration Law, 2017* from the Board.

NOW THEREFORE the Council of Sts'ailes enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as *Sts'ailes Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of Sts'ailes referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Sts'ailes appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of Sts'ailes that has been approved by the Council;

"CPSAS" means Canadian public sector accounting standards of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"Chief Administrative Officer" means the person appointed Chief Administrative Officer under section 18;

"code" means a code adopted by Sts'ailes under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Sts'ailes under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of Sts'ailes;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of Sts'ailes and includes the Chief of Sts'ailes;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"Finance Manager" means the person appointed Finance Manager under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Sts'ailes;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Sts'ailes financial statements;

"financial records" means all records respecting the financial administration of Sts'ailes, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of Sts'ailes set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the Sts'ailes;

"local revenue law" means a local revenue law made by Sts'ailes under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Chief Administrative Officer, Finance Manager, Tax Administrator and any other employee of Sts'ailes designated by the Council as an officer;"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of Sts'ailes,

(b) any corporation in which Sts'ailes has a material or controlling interest,

(c) any partnership in which Sts'ailes or another related body of Sts'ailes is a partner with a material or controlling interest, or

(d) a trust of Sts'ailes;

"special purpose report" means a report described in section 75;

"Sts'ailes" means Sts'ailes First Nation;

"Sts'ailes financial assets" means all money and financial assets of Sts'ailes;

"Sts'ailes lands" means all reserves of Sts'ailes within the meaning of the *Indian Act*;

"Sts'ailes law" means any law, including any by-law or code, of Sts'ailes made by the Council of the membership of Sts'ailes;

"Sts'ailes records" means all reocords of Sts'ailes respecting its governance, management, operations and financial administration;

"standards" means the standards established from time to time under the Act; and

"Tax Administrator" means the person appointed Tax Administrator under section 20 or the Sts'ailes' local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3. (1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4. (1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Sts'ailes.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6. (1) If there is a conflict between this Law and another Sts'ailes law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Sts'ailes.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8. (1) The Council is responsible for all matters relating to the financial administration of Sts'ailes whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Sts'ailes law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of Sts'ailes; and

(d) the approval of borrowing of Sts'ailes.

Council Policies, Procedures and Directions

9. (1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Sts'ailes.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Sts'ailes assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Sts'ailes that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. (1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Sts'ailes in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Finance Manager must prepare a report separately listing the remuneration paid and expenses reimbursed by Sts'ailes, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12. (1) The Committee of Sts'ailes is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Sts'ailes.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Sts'ailes government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions:

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Administrative Officer and the Finance Manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Chief Administrative Officer or the Finance Manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Chief Administrative Officer or the Finance Manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Administrative Officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of Sts'ailes:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Sts'ailes against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Sts'ailes that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Sts'ailes:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of Sts'ailes;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Sts'ailes:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Sts'ailes reports;

(d) to review, monitor and report to the Council on the appropriateness of Sts'ailes accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in Sts'ailes accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of Sts'ailes' financial assets, including debts owed to Sts'ailes;

(g) to review and report to the Council on Sts'ailes' risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of Sts'ailes, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of Sts'ailes' insurance coverage respecting significant Sts'ailes risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

18. (1) The Council must appoint a person as Chief Administrative Officer of Sts'ailes and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Administrative Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Sts'ailes, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Sts'ailes;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Sts'ailes;

(c) to hire the employees of Sts'ailes, as the Chief Administrative Officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of Sts'ailes;

(e) to oversee and administer the contracts of Sts'ailes;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Chief Administrative Officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Chief Administrative Officer's duties specified in this Law.

(3) The Chief Administrative Officer may assign the performance of any of the Chief Administrative Officer's duties or functions

(a) to an officer or employee of Sts'ailes; and

(b) with the approval of the Council, to a contractor or agent of Sts'ailes.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Chief Administrative Officer of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager

19. (1) The Council must appoint a person as Finance Manager of Sts'ailes and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Administrative Officer, the Finance Manager is responsible for the day-to-day management of the systems of the financial administration of Sts'ailes, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of Sts'ailes;

(c) to prepare the draft annual budgets and, with advice and input from the Tax Administrator, to prepare any draft amendments to the component of the annual budget respecting Sts'ailes local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by Sts'ailes;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of Sts'ailes to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable Sts'ailes law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Sts'ailes;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of Sts'ailes and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Finance Manager under this Law; and

(o) to carry out any other activities specified by the Chief Administrative Officer that are not contrary to the Act or inconsistent with the Finance Manager's duties under this Law.

(3) With the approval of the Chief Administrative Officer, the Finance Manager may assign the performance of any of the duties or functions of the Finance Manager to any officer, employee, contractor or agent of Sts'ailes, but this assignment does not relieve the Finance Manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. (1) If Sts'ailes is collecting local revenues, the Council must appoint a person as Tax Administrator of Sts'ailes and may set the terms and conditions of that appointment.

(2) Reporting to the Finance Manager, the Tax Administrator is responsible for performing the Tax Administrator's duties or functions under Sts'ailes' local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under Sts'ailes' local revenue laws and the Act, the Tax Administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Finance Manager the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Finance Manager the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Chief Administrative Officer, Finance Manager, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, Sts'ailes' local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the Tax Administrator under this Law.

(4) With the approval of the Chief Administrative Officer, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator to any officer, employee, contractor or agent of Sts'ailes, but this assignment does not relieve the Tax Administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Sts'ailes.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of Sts'ailes;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and Sts'ailes,

(ii) the Chief Administrative Officer, the Finance Manager, the Tax Administrator and other officers of Sts'ailes, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Chief Administrative Officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Sts'ailes and a member of Sts'ailes.

(4) In the course of discharging his or her responsibilities under this Law, the Chief Administrative Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that Sts'ailes hires or retains qualified and competent personnel to carry out the financial administration activities of Sts'ailes.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22. (1) When exercising a power, duty or responsibility relating to the financial administration of Sts'ailes, a councillor must

(a) comply with this Law, the Act, any other applicable Sts'ailes law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Sts'ailes;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of Sts'ailes;

(b) a person acting under the delegated authority of the Council or Sts'ailes; or

(c) a member of a committee of the Council or Sts'ailes who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of Sts'ailes, that person must

(a) comply with this Law, the Act, any other applicable Sts'ailes law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Sts'ailes;

(b) the terms of every contract of a contractor of Sts'ailes;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of Sts'ailes.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Sts'ailes is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26. (1) The annual budget must encompass all the operations for which Sts'ailes is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from Sts'ailes' lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Sts'ailes' lands.

(4) In subsection (2), "natural resources" means any material on or under Sts'ailes' lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27. (1) On or before January 31 of each year, the Finance Manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Sts'ailes for the next fiscal year.

(4) On or before June 15 of each year, the Finance Manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Sts'ailes' local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting Sts'ailes' local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting Sts'ailes' local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of Sts'ailes demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of Sts'ailes.

Amendments to Annual Budgets

29. (1) The annual budget of Sts'ailes must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of Sts'ailes or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Sts'ailes.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for Sts'ailes Information or Involvement

31. (1) The Council must establish policies or procedures or give directions respecting the means by which members of Sts'ailes must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting Sts'ailes' local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of Sts'ailes may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32. (1) No account may be opened for the receipt and deposit of money of Sts'ailes unless the account is

(a) in the name of Sts'ailes;

(b) opened in a financial institution; and

(c) authorized by the Chief Administrative Officer or the Finance Manager.

(3) Sts'ailes must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Sts'ailes has money held in trust;

(d) a land and resources account for money from revenues from Sts'ailes' lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) Sts'ailes may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Sts'ailes' financial assets.

Accounts Management

33. (1) The Finance Manager must ensure the safekeeping of all money received by Sts'ailes.

(2) The Finance Manager

(a) must deposit all money received by Sts'ailes as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34. (1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that ~~permitted under a local revenue law~~ authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. Sts'ailes must not enter into an agreement or undertaking that requires Sts'ailes to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36. (1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37. (1) The Chief Administrative Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Sts'ailes law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Administrative Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Sts'ailes in relation to an appropriation must not exceed the amount specified in the budget for Sts'ailes for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is:

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Chief Administrative Officer or the Finance Manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Tax Administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Chief Administrative Officer or Finance Manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by Sts'ailes may be made by cheque, draft, electronic transfer or other similar instrument authorized by any two (2) persons designated by the Council.

DIVISION 4 - General Matters

Advances

42. (1) The Chief Administrative Officer or the Finance Manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Sts'ailes withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44. (1) Money received by Sts'ailes as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45. (1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, Sts'ailes may charge interest at a rate set from time to time by the Council on any debts or payments owed to Sts'ailes that are overdue.

Refunds

46. (1) Money received by Sts'ailes that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to Sts'ailes may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to Sts'ailes may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49. (1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50. (1) Except as specifically authorized in this Law or in a local revenue law, Sts'ailes must not borrow money or grant security.

(2) Subject to this Law, if Sts'ailes is authorized in this Law to borrow money or grant security, the Council may authorize the Finance Manager to borrow money or grant security in the name of Sts'ailes

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51. (1) Sts'ailes may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Sts'ailes may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) Sts'ailes may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Sts'ailes.

Financial Agreements

52. (1) Sts'ailes may enter into the following agreements in the name of Sts'ailes:

(a) for the purpose of efficient management of Sts'ailes' financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Sts'ailes' financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the Finance Manager may enter into any agreements referred to in subsection (1) on behalf of Sts'ailes.

Borrowing for Authorized Expenditures

53. (1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Finance Manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Sts'ailes may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54. (1) This section applies if Sts'ailes is a borrowing member.

(2) If Sts'ailes has obtained long-term financing secured by property taxes from the First Nations Finance Authority, Sts'ailes must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) Sts'ailes may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by Sts'ailes from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55. (1) The Council must establish policies or procedures or give directions respecting the means by which members of Sts'ailes must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of Sts'ailes may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, Sts'ailes may borrow money that is required for the repayment or refinancing of any debt of Sts'ailes, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57. (1) Subject to this section and any local revenue law, money borrowed by Sts'ailes for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Sts'ailes and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58. (1) Subject to subsection (2), a security granted by Sts'ailes must be signed by a councillor designated by the Council and by either the Chief Administrative Officer or the Finance Manager.

(2) A security granted by Sts'ailes in respect of local revenues must be signed by a councillor designated by the Council and by the Tax Administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Sts'ailes' operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60. (1) Subject to subsections (2) and (3), Sts'ailes must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) Sts'ailes may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Sts'ailes governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Sts'ailes' lands or lands owned in fee simple by, or in trust for, Sts'ailes, or

(ii) any other property of Sts'ailes.

(5) Sts'ailes may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Sts'ailes; or

(b) do not otherwise expose Sts'ailes' financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61. (1) Sts'ailes must not give a guarantee unless the Council has considered the report of the Finance Manager under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the Finance Manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Sts'ailes to honour the guarantee should it be required to do so.

(4) Sts'ailes must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which Sts'ailes is a party; or

(c) in relation to a security granted by Sts'ailes that is authorized under this Law or another Sts'ailes law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Sts'ailes and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Sts'ailes.

Authority to Invest

62. (1) Except as specifically authorized in this Law or another Sts'ailes law, Sts'ailes must not invest Sts'ailes' financial assets.

(2) If Sts'ailes is authorized in this Law to invest Sts'ailes' financial assets, the Council may authorize the Finance Manager to invest Sts'ailes' financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63. (1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Sts'ailes in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Sts'ailes as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Sts'ailes' lands are located.

(4) If Sts'ailes has established an investment account under section 32, Sts'ailes may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Sts'ailes is a shareholder;

(b) a trust in which Sts'ailes is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which Sts'ailes is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, Sts'ailes may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if Sts'ailes has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Sts'ailes Member Activities

64. (1) Sts'ailes may only make a loan to a member of Sts'ailes or to an entity in which a member of Sts'ailes has an interest if the loan is made from a program of Sts'ailes that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Finance Manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of Sts'ailes;

(b) the terms and conditions of the program must be published and accessible to all members of Sts'ailes;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65. (1) If Sts'ailes is authorized to make an investment or loan under this Law, the Finance Manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Sts'ailes is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66. (1) Annually, and more often if necessary, the Chief Administrative Officer must identify and assess any significant risks to Sts'ailes' financial assets, Sts'ailes' tangible capital assets as defined in Part V and the operations of Sts'ailes.

(2) Annually, and more often if necessary, the Chief Administrative Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Sts'ailes.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68. (1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of Sts'ailes assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in Sts'ailes:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of Sts'ailes must comply with GAAP.

Separate Accounting

70. (1) The Finance Manager must account for local revenues of Sts'ailes separately from other moneys of Sts'ailes.

(2) If Sts'ailes has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Manager must

(a) account for all other revenues of Sts'ailes separately from other moneys of Sts'ailes; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71. (1) At the end of each month, the Finance Manager must prepare financial information respecting the financial affairs of Sts'ailes in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72. (1) At the end of each quarter of the fiscal year, the Finance Manager must prepare financial statements for Sts'ailes for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73. (1) This section does not apply to the annual financial statements respecting property tax and other local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the Finance Manager must prepare the annual financial statements of Sts'ailes for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of Sts'ailes for the fiscal year; and

(b) the revenue categories for Sts'ailes' lands referred to in subsection 26(2).

(5) ~~Sts'ailes~~The Finance Manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Annual Financial Statements

74. (1) The Finance Manager must prepare separate annual financial statements respecting Sts'ailes' property tax and other local revenues in accordance with Board standards respecting financial reporting of property tax and other local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of property tax and other local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for property tax and other local revenues do not apply if Board standards respecting financial reporting of property tax and other local revenues permit Sts'ailes to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and Sts'ailes chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The Finance Manager must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Sts'ailes;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if Sts'ailes has a land code in force, a report setting out moneys of Sts'ailes derived from Sts'ailes lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Sts'ailes lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76. (1) Sts'ailes must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Sts'ailes, an auditor must

(a) be independent of Sts'ailes, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Sts'ailes are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Sts'ailes in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77. (1) To conduct an audit of the annual financial statements of Sts'ailes, the auditor must be given access to

(a) all records of Sts'ailes for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of Sts'ailes to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(c) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(d) provide the auditor with full information and explanation about the affairs of Sts'ailes as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Sts'ailes.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78. (1) The annual financial statements of Sts'ailes referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79. (1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80. (1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of Sts'ailes or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Finance Manager; and

(c) include the auditor's audit report of the annual financial statements.

~~(3)~~ The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of Sts'ailes at the principal administrative offices of Sts'ailes during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Sts'ailes during normal business hours:

(a) the audited annual financial statements respecting the local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Sts'ailes for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of Sts'ailes;

(b) a progress report on any established financial objectives and performance measures of Sts'ailes;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The Chief Administrative Officer must provide the annual report referred to in subsection (1)

(a) to a member of Sts'ailes as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if Sts'ailes has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if Sts'ailes is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Sts'ailes' members who have requested but have not been provided with the annual report of Sts'ailes including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Chief Administrative Officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82. (1) All records that are produced by or on behalf of Sts'ailes or kept, used or received by any person on behalf of Sts'ailes are the property of Sts'ailes.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Sts'ailes.

Operations Manual

83. (1) The Chief Administrative Officer must prepare and maintain a current operations manual respecting every element of Sts'ailes' administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of Sts'ailes.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Sts'ailes, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84. (1) The Chief Administrative Officer must ensure that Sts'ailes prepares, maintains, stores and keeps secure all of Sts'ailes' records that are required under this Law or any other applicable law.

(2) Sts'ailes' records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of Sts'ailes must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Sts'ailes' records.

Confidentiality of Information

85. (1) No person may be given access to Sts'ailes' records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to Sts'ailes' records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86. (1) The Tax Administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Sts'ailes, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If Sts'ailes has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Sts'ailes, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by Sts'ailes in its operations to ensure the integrity of Sts'ailes' financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of Sts'ailes' tangible capital assets and any other major capital projects funded by revenues in which Sts'ailes or its related bodies are investors;

"Sts'ailes' tangible capital assets" means all non-financial assets of Sts'ailes having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of Sts'ailes' tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Sts'ailes' tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) Sts'ailes' tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Sts'ailes' tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Sts'ailes' lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the Chief Administrative Officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92. (1) The Chief Administrative Officer must establish and keep current a register of all Sts'ailes' tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the Chief Administrative Officer must arrange for the inspection and review of the state of each of Sts'ailes' tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the Finance Manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Sts'ailes'tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Sts'ailes' tangible capital assets;

(c) the proposed budget for rehabilitation of Sts'ailes'tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Sts'ailes' tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93. (1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Sts'ailes'tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All Sts'ailes' capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Chief Administrative Officer may retain the services of a professional engineer or other consultant to assist the Chief Administrative Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Sts'ailes respecting capital projects; or

(b) the involvement of members of Sts'ailes in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97. (1) If Sts'ailes is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, Sts'ailes must comply with all the applicable Board standards.

(2) If the Council becomes aware that Sts'ailes is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Sts'ailes into compliance with the Board standard.

Delegated Authority on Intervention

98. (1) Without limiting section 53 of the Act, if

(a) Sts'ailes is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Sts'ailes under section 53 of the Act that third-party management of Sts'ailes' local revenues is required, the Council of Sts'ailes delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of Sts'ailes' local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) Sts'ailes is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Sts'ailes under section 53 of the Act that third-party management of Sts'ailes' other revenues is required, the Council of Sts'ailes delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of Sts'ailes' other revenues under the Act.

Land Management Obligations

99. (1) If Sts'ailes has a land code under the *First Nations Land Management Act,* Sts'ailes must comply with the *First Nations Land Management Act* and any land code made by Sts'ailes as required or permitted under that Act.

(2) If Sts'ailes has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of Sts'ailes' land code for being accountable to members of Sts'ailes for the management of Sts'ailes' lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* Sts'ailes must comply with that Act and any financial code made by Sts'ailes as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101. (1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Sts'ailes is not authorized by or under this Law or another Sts'ailes' law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Sts'ailes,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of Sts'ailes becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chief Administrative Officer or the chair of the Finance and Audit Committee.

Inquiry into Report

102. (1) If a report is made to the Chief Administrative Officer under subsection 101(3), the Chief Administrative Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103. (1) All reasonable steps must be taken by the Chief Administrative Officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by Sts'ailes or by a councillor, officer, employee, contractor or agent of Sts'ailes as a result of making that report.

(3) The Chief Administrative Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104. (1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Sts'ailes' local revenue law is personally liable to Sts'ailes for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Sts'ailes and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Sts'ailes under subsection (1) may be recovered for Sts'ailes by Sts'ailes, a member of Sts'ailes or a person who holds a security under a borrowing made by Sts'ailes.

(4) It is a good defence to any action brought against an officer or employee of Sts'ailes for unauthorized expenditure, investment or use of Sts'ailes' financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105. (1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Sts'ailes' official" means a current or former councillor, officer or employee of Sts'ailes.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Sts'ailes' official, a category of Sts'ailes' official or all Sts'ailes' officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a Sts'ailes' official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106. (1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Sts'ailes; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Sts'ailes respecting any proposed amendment of this Law; or

(b) the involvement of members of Sts'ailes in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of Sts'ailes may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If Sts'ailes is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If Sts'ailes intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

108. The *Sts'ailes Financial Administration Law, 2011* is repealed.

Coming into Force

109. This Law comes into force on the day after it is approved by the First Nations Financial Management Board pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 **day of** June, 2017, **at Sts'ailes, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.**

Chief Ralph Leon Jr.

Councillor Sherylynn Crispin

Councillor Cheryl Charlie

Councillor Kelsey Charlie

Councillor Timothy Felix

Councillor Daryl Francis

Councillor James SA Leon

Councillor Chad Paul

Councillor Boyd Peters

Councillor Sherry Point

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

110. (1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

111. (1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Sts'ailes of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

112. This Part applies to all councillors of Sts'ailes and, where applicable, to all members of Council committees.

General Obligations

113. (1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

114. (1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) Sts'ailes' traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the Chief Administrative Officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (3) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The Chief Administrative Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of Sts'ailes or any person engaged in any aspect of the financial administration of Sts'ailes, the Chief Administrative Officer must permit that member or person to view the register referred to in subsection (5).

Gifts and Benefits

115. (1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of Sts'ailes;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Sts'ailes to another person.

(3) Where a gift with a value greater than one hundred dollars ($100.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Chief Administrative Officer under section 5, and the gift must be treated as the property of Sts'ailes.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Sts'ailes.

Confidential Information

116. (1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Sts'ailes.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

117. (1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

118. (1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 117, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 117.

Obligations of Committee Members

119. (1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 118 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

120. This Part applies to all officers and employees of Sts'ailes.

General Obligations

121. (1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Sts'ailes.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Chief Administrative Officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

122. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Administrative Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

123. (1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Sts'ailes;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Sts'ailes to another person.

Outside Employment and Business Interests

124. (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Administrative Officer or, in the case of the Chief Administrative Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

125. (1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Sts'ailes.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Sts'ailes' Property and Services

126. (1) Officers and employees must not use any personal property or services of Sts'ailes for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of Sts'ailes unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

127. (1) This Part applies to all contractors of Sts'ailes, other than a person who has an employment contract with Sts'ailes.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Sts'ailes.

Contractor Acting as Officer or Employee

128. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Sts'ailes.

General Obligations

129. (1) A contractor must act at all times with integrity and honesty

(a) in its dealings with Sts'ailes; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Sts'ailes.

(3) A contractor must not attempt to obtain preferential treatment from Sts'ailes by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Sts'ailes is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

130. (1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

131. A contractor must not take advantage of a business or investment opportunity being considered by Sts'ailes and which the contractor becomes aware of while performing services for Sts'ailes unless Sts'ailes has determined not to pursue the opportunity.

Sts'ailes' Property and Services

132. If a contractor has been provided the use of any property or services of Sts'ailes in order to perform services for Sts'ailes, the contractor must not use the property or services for any purposes unrelated to performance of those services.

STS'AILES
FINANCIAL ADMINISTRATION LAW, 2011

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FINANCIAL ADMINISTRATION LAW
2011

WHEREAS:

A. Pursuant to section 9(1)(a) of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation;

B. A First Nation must pass, and the First Nations Financial Management Board must approve, a financial administration law under section 9(1)(a) of the Act before the First Nation can become a borrowing member of the First Nations Finance Authority, as per sections 4 and 5 of the Act;

C. The Council of Sts'ailes wishes to become a borrowing member of the First Nations Finance Authority and deems it to be in the best interests of Sts'ailes to make a financial administration law for such purposes,

NOW THEREFORE the Council of Sts'ailes, at a duly convened meeting, enacts as follows:

CITATION

1.(1) This law may be cited as the *Sts'ailes Financial Administration Law, 2011.*

PART I

DEFINITIONS AND REFERENCES

2.(1) Unless the context indicates the contrary, in this law:

"AANDC" means Aboriginal Affairs and Northern Development Canada;

"Act" means the *First Nations Fiscal and Statistical Management Act*;

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the Band in dealing with third parties;

"annual financial statements" mean the annual financial statements of the Band, prepared by the finance manager, in accordance with section 66;

"annual report" means the annual report of the Band, prepared by the Council, in accordance with section 72;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

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"auditor" means the person appointed by the Council as the auditor for the Band in accordance with section 67;

"Band" means the Sts'ailes, being a band named in the schedule to the Act;

"Band's financial assets" means non-physical assets held by the Band, including any interest or any related security or collateral in any

(a) debt, receivable, account, claim or other right to payment,

(b) contract or obligation that generates or secures any thing referred to in paragraph (a), and

(c) security (other than a voting share of a corporation or an interest in a combination) backed or secured by, or representing an interest in, a thing referred to in paragraph (a) or (b) or in both paragraphs (a) and (b);

"Band's lands" means all of the Band's reserves, within the meaning of subsection 2(1) of the *Indian Act*, and includes all lands that are or become subject to a Land Code;

"budget" means the annual budget of the Band that has been approved by the Council in accordance with section 27;

"capital project" means the construction, rehabilitation or replacement of the Band's tangible capital assets and any other major capital projects in which the Band or its related bodies are investors;

"Chair" means the Chair of the Finance Committee, appointed by the Council in accordance with section 12;

"chief executive officer" means the person appointed by the Council as the chief executive officer in accordance with section 17;

"contractor" means a person who is not an employee of the Band, but who works for the Band under a contract for services;

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

"Councillor" means a member of the Council of the Band;

"dependent child" means, in relation to an individual, a child who

(a) has not reached the age of 18 years, or

(b) has reached the age of 18 years, but is primarily dependent for financial support in relation to an individual or their spouse.

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" mean the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

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

"FNTC standards" mean the standards established from time to time by the FNTC under the Act;

"family member" means, in relation to a Councillor or to the chief executive officer, that person's spouse, dependent children, or dependent children of the spouse;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Band;

"Finance Committee" means the Finance Committee established under section 11;

"finance manager" means the person appointed by the Council as the finance manager in accordance with section 19;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Band's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" mean all records respecting the financial administration of the Band, including the minutes of relevant meetings of the Council or the Finance Committee;

"fiscal year" means the 12-month period of time that the Band uses for accounting purposes, set out in section 24;

"GAAP" means generally accepted accounting principles adopted by the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;

"GAAS" means generally accepted auditing standards adopted by the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;

"guarantee" means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;

"human resource manager" means the person appointed by the Council as the human resource manager in accordance with section 18;

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"Land Code" means a land code that has been or may be adopted by the Band under the *First Nations Land Management Act*;

"law of the Band" means any law, by-law, Land Code or other enactment that is made by the Council or by members of the Band;

"life-cycle management program" means the program of inspection, review and planning for management of the Band's tangible capital assets as described in section 81;

"local revenue account" means a local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the Band under the Act;

"local revenue" means money raised under a local revenue law;

"multi-year financial plan" means the plan prepared in accordance with section 27, and approved by the Council pursuant to section 25;

"natural resource" means any material, in its natural state, found on or under the Band's lands which, when extracted, has economic value;

"officer" means the chief executive officer, human resources manager, finance manager, tax administrator and any other employee of the Band designated by the Council as an officer;

"Personnel Policy" means the Sts'ailes Personnel Policy adopted by the Council, which governs the relationship between the Band and its employees;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"records of the Band" mean all records respecting the governance, management, operations and financial administration of the Band;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Band,

(b) any corporation in which the Band has a material interest or that is controlled by the Band,

(c) any partnership in which the Band, an agency of the Band, or a corporation of the Band is a partner, or

(d) a trust of the Band;

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"replacement" includes substitution, in whole or in part, with another of the Band's tangible capital assets;

"representative of the Band" means a current or former Councillor, officer, or designated employee of the Band;

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

"special purpose report" means a report described in subsection 66(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner, in a marriage-like relationship, for at least one year;

"standards" means the standards established from time to time under the Act;

" tangible capital assets" mean all non-financial assets of the Band having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) are listed in the annual audited financial statements as capital assets;

"tax administrator" means the person appointed as tax administrator under the Band's local revenue laws; and

"Vice-Chair" means the Vice-Chair of the Finance Committee, appointed by the Council in accordance with section 12.

(2) Except as otherwise provided in this law, words and expressions used in this law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this law are to enactments of the Government of Canada.

Interpretation

3.(1) In this law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(d) where a provision in this law is expressed in the present tense, the provision applies to the circumstances as they arise;

(e) headings form no part of this law and must be construed as being inserted for convenience of reference only; and

(f) a reference to a document or an enactment includes any amendment or replacement of it and, in the case of an enactment, includes every regulation made under it.

(2) In this law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or subparagraph (e.g. subparagraph 3(4)(a)(i) is a reference to the specified Part, section, subsection, paragraph or subparagraph of this law, except where otherwise stated.

(3) Provisions that apply to an officer, by name of office or otherwise, also apply to any person designated, assigned or delegated under this law to act in the officer's place.

(4) The provisions of this law are severable, and where any provision of this law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this law and the decision that it is invalid must not affect the validity of the remaining portions of this law.

(5) This law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Posting of Public Notice

4. Unless expressly provided otherwise, if a public notice must be posted under this law,

(a) public notice is properly posted if a written notice is placed in the reception area of the band office; and

(b) if the notice relates to a meeting, the notice must be posted at least 15 days before the date of the meeting.

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Calculation of Time

5. In this law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day;

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this law and another law or regulation of the Band, other than a Land Code or a local revenue law, this law prevails to the extent of the conflict.

(2) If there is a conflict between this law and the Act, the Act prevails to the extent of the conflict.

(3) If there is a conflict between this law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This law applies to the financial administration of the Band.

PART II
ADMINISTRATION

Division One – Council

Responsibilities of Council

8.(1) Council is responsible for all matters relating to the financial administration of the Band, whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to paragraph 5(1)(l) of the Act, this law and any other applicable law of the Band, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members of the Finance Committee;

(c) the appointment of the Chair and Vice-Chair of the Finance Committee;

(d) the approval of budgets and financial statements of the Band;

(e) the approval of borrowing of the Band.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council

(a) may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Band; and

(b) must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of the Band's assets.

(2) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Band that are in conflict with this law, the Act or GAAP.

(3) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(4) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance manager must prepare, and include with the annual financial statements, a special purpose report separately listing

(a) each Councillor,

(b) every family member of each Councillor,

(c) each officer,

(d) every family member of each officer,

(e) the chief executive officer, and

(f) every family member of the chief executive officer,

and setting out, for each person listed above, the following information

(g) the total amount of remuneration, expenses and benefits received from the Band; and

(h) any contracts with the Band for the supply of goods or services.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Band;

(b) under a program or service universally accessible to all members of the Band on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Finance Committee

Finance Committee Established

11.(1) The Finance Committee of the Band is established.

(2) The Council must appoint not less than three members and no more than five members to the Finance Committee, a majority of whom must be financially competent.

(3) At least 25% of the Committee members must be Councillors.

(4) Subject to subsection (5), the Council must appoint Finance Committee members to hold office for staggered terms, as follows:

(a) Councillors must be appointed to the Finance Committee as soon as practicable following Council elections and must sit on the Finance Committee until the next election;

(b) non-Councillors must be appointed for three year terms, beginning on September 1 and ending on August 31 three years thereafter; and

(c) notwithstanding paragraphs (a) and (b), for their first terms only, Council must appoint Finance Committee members as soon as practicable after this law comes into effect, who will serve until

(i) the next Council election, in the case of Councillors, and

(ii) August 31 of the second full fiscal year after their appointment, in the case of non-Councillors.

(5) The Council may terminate the appointment of a member of the Finance Committee for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) consecutive Finance Committee meetings;

(c) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law; or

(d) the Chair of the Finance Committee recommends removal.

(6) The Council may develop policies regarding the composition of the Finance Committee and the criteria for eligibility for appointments to the Finance Committee.

Chair and Vice-Chair

12. The Council must appoint a Councillor as the Chair of the Finance Committee and a Councillor as Vice-Chair of the Finance Committee.

Finance Committee Procedures

13.(1) The quorum of the Finance Committee is three members, including at least one Councillor.

(2) Unless a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one vote in all Finance Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair, or Vice-Chair in the absence of the Chair, may cast a second tie breaking vote.

(4) Subject to subsection (5), the chief executive officer and the finance manager must be notified of all Finance Committee meetings and must attend those meetings, subject to reasonable exceptions.

(5) The chief executive officer or the finance manager may be excluded from all or any part of a Finance Committee meeting if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief executive officer or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Finance Committee must meet

(a) at least once every three months in each fiscal year as necessary to conduct the business of the Finance Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings.

(9) The Finance Committee may, at the discretion of the Chair, or Vice-Chair in the absence of the Chair, retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance Committee must carry out the following activities in respect of the financial administration of the Band:

(a) annually review and recommend to the Council for approval short, medium and long term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Band against the budget and report any significant variations to the Council; and

(d) review and recommend to the Council for approval the quarterly financial statements.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Band that is not otherwise specified to be its responsibility under this law.

Audit Responsibilities

15. The Finance Committee must carry out the following audit activities in respect of the financial administration of the Band:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review, and make recommendations to the Council on, the planning, conduct and results of audit activities;

(d) review, and make recommendations to the Council, on the audit plan, audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review, and make recommendations to the Council, on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Band;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this law under section 92 and, where appropriate, recommend amendments to the Council;

(h) periodically review, and make recommendations to the Council on, the purpose and mandate of the Finance Committee; and

(i) review, and make recommendations to the Council on, the audit plan, including the engagement letter, objectives and scope of the audit work, areas of professional judgment, applicable changes in accounting or auditing standards, materiality limit, areas of audit risk, audit timetables and audit fees.

Council Assigned Responsibilities

16. The Council may assign to the Finance Committee the following activities in respect of the financial administration of the Band:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to review, and report to the Council on, the financial content of any reports of the Band;

(c) to review, monitor and report to the Council on the appropriateness of the Band's accounting and financial reporting systems, policies and practices;

(d) to review, and recommend to the Council for approval, any proposed significant changes in the Band's accounting or financial reporting systems, policies, procedures or directions;

(e) to review, and report to the Council on the Band's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(f) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council; and

(g) to review, monitor, and report to the Council on the adequacy and appropriateness of the Band's insurance coverage respecting significant risks to the Band.

Division Three – Officers and Employees

Chief Executive Officer

17.(1)The Council must appoint a person as chief executive officer of the Band and must set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive officer is responsible for leading the planning, organization, implementation and overall management of all the day-to-day operations of the Band including the following duties:

(a) to oversee, supervise and direct the activities of all officers and employees of the Band;

(b) to oversee and administer the contracts;

(c) to monitor compliance with the Band's legal obligations;

(d) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c), taking into consideration the cost of implementing those controls;

(f) to liaise with legal counsel, government officials, and contractors and agents of the Band;

(g) to perform any other duties of the chief executive officer under this law;

(h) to assume the duties and responsibilities of the human resource manager, in accordance with section 18(2), if one has not been appointed by the Council; and

(h) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive officer's duties specified in this law.

(3) The chief executive officer may assign the performance of any of the chief executive officer's duties or functions

(a) to an officer or employee of the Band, and

(b) with the approval of the Council, to a contractor or agent of the Band,

provided that the person reports directly to the chief executive officer or, in the absence of the chief executive officer, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive officer of the responsibility to ensure that these duties or functions are carried out properly.

Human Resource Manager

18.(1) The Council may appoint a person as human resource manager of the Band and must set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the human resource manager is responsible for the overall management, organization and implementation of all of the Band's human resources, in accordance with the Personnel Policy, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Band;

(b) to prepare and recommend to the Council for approval, the powers, duties and functions of all employees of the Band;

(c) to pre-screen candidates and make recommendations to the chief executive officer regarding the hiring of the employees of the Band, and to set the terms and conditions of their employment;

(d) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(e) to perform employee evaluations in accordance with the Personnel Policy;

(f) to perform any other duties of the human resource manager under this law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the human resource officer's duties specified in this law.

(3) The human resource manager may, with the approval of the chief executive officer, assign the performance of any of the human resource manager's duties or functions

(a) to an officer, employee or committee of the Band, and

(b) to a contractor or agent of the Band,

provided that the person reports directly to human resource manager or, in the absence of the human resource manager, to the chief executive officer.

(4) Any assignment of duties or functions under subsection (3) does not relieve the human resource manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager

19.(1)The Council must appoint a person as finance manager of the Band and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the Band including the following duties:

(a) to administer and maintain the accounts of the Band, including the local revenue account;

(b) to ensure that the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(c) to prepare the draft annual budgets and multi-year financial plan

(d) to prepare the monthly financial information required in section 64, the quarterly financial statements required in section 65 and the annual financial statements required in section 66;

(e) to prepare the financial components of reports to the Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Band;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Band to facilitate the annual audit;

(i) to actively monitor compliance with all financial aspects of the Band's legal obligations, and with any policies, procedures and directions of the Council respecting the financial administration of the Band, other than those matters that are the responsibility of the tax administrator under this law, another law of the Band or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance Committee;

(k) to evaluate the financial administration systems of the Band and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets, and ensure that approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks, and ensure that approved procedures are followed;

(n) to perform any other duties of the finance manager under this law; and

(o) to carry out any other activities specified by the Council that are not inconsistent with the finance manager's duties under this law.

(3) With the approval of the chief executive officer, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the Band but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The Council must, under its local revenue laws, appoint a person as tax administrator of the Band and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for the day-to-day management of the local revenue system of the Band including the following duties:

(a) to administer and maintain the Band's local revenue accounts;

(b) to administer all local revenues of the Band;

(c) to prepare any draft amendments to the component of the annual budget respecting the Band's local revenue account;

(d) to actively monitor compliance with the Band's legal obligations, and with any policies, procedures and directions of the Council respecting the Band's local revenue system, other than those matters that are the responsibility of the finance manager under this law, another law of the Band, or the Act;

(e) to prepare or provide any documentation and financial information required by the Council or the Finance Committee;

(f) to evaluate the local revenue system of the Band and recommend improvements;

(g) to perform any other duties of the tax administrator under this law or under the Band's local revenue laws; and

(h) to carry out any other activities specified by the Council that are not inconsistent with the tax administrator's duties under this law or under the Band's local revenue laws.

(3) With the approval of the chief executive officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee,

contractor or agent of the Band but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Band.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the first nation;

(b) the organization of the systems described in paragraph (a) including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a);

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including

(i) the membership on the Council, Finance Committee and all other committees of the Council and the Band,

(ii) the chief executive officer, the finance manager, the tax administrator and other officers of the Band, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the finance manager or human resource manager must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee, an officer, employee or contractor or agent of the Band and a member of the Band.

(4) In the course of discharging their responsibilities under this law, the human resource manager must recommend to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the Band hires or retains qualified and competent personnel people to carry out the financial administration activities of the Band.

Division Four – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Band, a Councillor must

(a) comply with this law, the Act, any other applicable law of the Band and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Band;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the attached Schedule: Avoiding and Mitigating Conflicts of Interest.

(2) The Chief and Council must establish procedures for independent investigation of alleged breaches of this section.

(3) If it has been determined by independent investigation or by a court of competent jurisdiction that a Councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc

23.(1) Any

(a) officer, employee, contractor and agent of the Band,

(b) person acting under the delegated authority of the Council or the Band, or

(c) member of a committee of the Council or the Band who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Band must,

(d) comply with this law, the Act, any other applicable law of the Band and any applicable standards;

(e) comply with all policies, procedures and directions of the Council; and

(f) avoid conflicts of interest and comply with any applicable requirements of the attached Schedule: Avoiding and Mitigating Conflicts of Interest including required disclosure of potential conflicts of interest.

(2) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Band;

(b) the terms of every contract of a contractor of the Band;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Band.

(3) If a person contravenes subsection (1), the following actions may be taken:

(a) an officer or employee may be disciplined, up to and including dismissal, in accordance with the Personnel Policy;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; and

(d) the appointment of an agent may be revoked.

PART III
FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Band is April 1 to March 31 of the following year.

Multi-Year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five years comprised of the current fiscal year and the four succeeding fiscal years;

(b) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(c) in respect of projected expenditures, sets out separate amounts for payments including payments of principal and interest on debt, payments required for capital projects, payments required to address any deficits and payments for all other purposes;

(d) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(e) shows all categories of restricted cash; and

(f) indicates whether in any of the five years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Band is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category including those for payments of principal and interest on debt, payments required for capital projects as defined in Part Four, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surpluses or annual and accumulated deficits and the application of year end surpluses.

(2) If the Band enacts a Land Code, then the revenue category of moneys derived from the Band's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Band's lands.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, each senior manager must prepare and submit, to the chief executive officer and to the finance manager, a preliminary work plan and budget for their department for the next fiscal year.

(2) On or before February 28 of each year, the Finance Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval,

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council,

(c) comments submitted by members in accordance with paragraph 31(1)(b),

and may recommend to Council revisions to the budget and financial plan.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the Band for the next fiscal year.

(4) On or before June 15 of each year, the tax administrator must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the Band's local revenue account.

(5) On or before June 30 of each year, the Finance Committee must review the draft amendment of the component of the annual budget respecting the Band's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Band's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Band demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Band.

Amendments to Annual Budgets

29.(1) The annual budget of the Band must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and to section 36, unless there is a substantial change in the forecasted revenues or expenses of the Band or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Band.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Informing and Involving Members of the Band

31. (1) The Council must establish policies or procedures or give directions respecting the means by which members of the Band must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the first nation's local revenue account;

(b) the multi-year financial plan;

(c) an amendment to this Law;

(d) tcapital projects and borrowings for the construction of new capital projects; and

(e) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division Two - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Band unless the account is

(a) in the name of the Band;

(b) opened in a financial institution; and

(c) authorized by chief executive officer and finance manager.

(2) Where moneys exist, the Band must establish the following accounts in a financial institution

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues, which funds must be kept separate from other moneys of the Band;

(c) a trust account;

(d) a land and resources account for money from revenues from the Band's lands; and

(e) a tangible capital asset reserve fund account for money set aside for purposes of funding expenditures for capital projects carried out under Part IV.

(3) On the recommendation of the Finance Committee, Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Band's financial assets.

Accounts Management

33.(1) The finance manager must exercise due diligence to ensure the safekeeping of all money received by the Band.

(2) The finance manager must ensure that all moneys received by the Band are deposited as soon as practicable into the appropriate accounts described in section 32.

(3) The chief executive officer and finance manager must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law.

Division Three – Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve fund account must not be used for any purpose other than that described in Part IV.

No Expenditure Without Appropriation

35.(1) Subject to section 36, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary Expenditures

36.(1) The finance manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Band.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the finance manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

37.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Band in relation to an appropriation must not exceed the amount specified in the budget for the Band for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments After Fiscal Year End

38.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

39.(1) No money may be paid out of any account without

(a) a requisition for each payment as required under this section; or

(b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the finance manager.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(4) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(5) A requisition must identify the appropriation or trust account out of which payment is to be made and must be signed by the applicable officer.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable, or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The chief executive officer or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the chief executive officer or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsections (7) and (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Division Four – General Matters

Advances

40.(1) The chief executive officer or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

41. If the Band withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the Band as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in section 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in section 32.

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve fund account must be retained in that account.

(3) Subject to the *Interest Act*, the Band may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Band that are overdue.

Extinguishment of Debts

44. All or part of a debt or obligation owed to the Band may be written off and extinguished only if approved by the Council.

Year End Surplus

45.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year that is maintained in a bank account other than the general account described in section 32 may, at Council's discretion, be paid into the general account.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division Five – Borrowing

Limitations on Borrowing

46.(1) Except as specifically authorized in this law or in a local revenue law, the Band must not borrow money or grant security.

(2) Subject to this law, if the Band is authorized in this law to borrow money or grant security, the Council may authorize the borrowing of moneys or granting of security in the name of the Band.

Borrowing for Ordinary Operations

47.(1) The Band may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year.

(2) The Band may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The Band may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Band.

Financial Agreements

48. For the purpose of efficient management of the Band's financial assets, the Council may enter into agreements with financial institutions and related services agreements in the name of the Band.

Borrowing for Authorized Expenditures

49.(1) If the general account described in section 32 is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Band, borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as is practicable.

Borrowing Member Requirements

50.(1) This section applies if the Band becomes a borrowing member under the Act.

(2) The Band may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue laws and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for Repayment of Debts

51. The Band may not borrow money to repay or refinance a debt of the Band.

Use of Borrowed Money

52.(1) Subject to this section and any local revenue law, money borrowed by the Band for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Band and not required to be used immediately for that purpose may be temporarily invested in accordance with subsection 59(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as is practicable.

Execution of Security Documents

53.(1) Subject to subsection (2), a security granted by the Band must be signed by a quorum of the Council.

(2) A security granted by the Band in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

54. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Band's operations.

Division Six - Risk Management

Investments in Member Activities

55. The Band must not make a loan to member of the Band or to an entity in which a member of the Band has an interest.

Risk-Management of For-Profit Activities

56.(1) Subject to subsections (2) and (3), the Band must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner unless that partnership is a full shield limited liability partnership formed under the laws of British Columbia; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Band may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of the governance of the Band; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the Band's lands or lands owned in fee simple by or in trust for the Band, or

(ii) any other property of the Band.

(3) The Band may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Band; and

(b) do not otherwise expose the Band's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

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Guarantees and Indemnities

57.(1) The Band must not give a guarantee unless the Council has considered the report of the finance manager under subsection(2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Band to honour the guarantee should it be required to do so.

(3) The Band must not give an indemnity unless it is

(a) authorized under section 91;

(b) necessary and incidental to and included in another agreement to which the Band is a party; or

(c) in relation to a security granted by the Band that is authorized under this law or another law of the Band.

(4) Subject to a resolution described in section 91, the Council must establish policies or procedures or give directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Band and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Band.

Authority to Invest

58.(1) Except as specifically authorized in this law or another law of the Band, the Band must not invest the Band's financial assets.

(2) Council may

(a) in accordance with Council policies or procedures, or

(b) on the recommendation of the finance manager,

invest the Band's financial assets.

Approved Investments

59.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Band in one or more of the following:

(a) securities issued or guaranteed by Canada, or a province,

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution,

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada,

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two recognized security-rating institutions,

(e) any class of investments permitted under an Act of a province relating to trustees,

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Band as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Band's lands are located.

(3) If the Band has established an investment account under section 32, the Band may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Band is a shareholder;

(b) a trust in which the Band is a beneficiary;

(c) a limited partnership in which the Band is a partner; or

(d) a limited liability partnership in which a Band is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in the following, all of which must mature or be callable within five years, and 25% of which must be callable within 90 days

(a) securities issued or guaranteed by Canada or a province,

(b) investments guaranteed by a bank, trust company, credit union or the FNFA, or

(c) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

Administration of Investments

60. The Council, on the recommendation of the finance manager, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

Risk Assessment and Management

61.(1) Annually, and more often if necessary, the chief executive officer, with input from the officers, must identify and assess any significant risks to the Band's

(a) financial assets;

(b) tangible capital assets; and

(c) operations.

(2) Annually, and more often if necessary, the chief executive officer must report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

62.(1) On recommendation of the Finance Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 61 and any other risks associated with any assets, property or resources under the ownership, care or control of the Band.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division Seven – Financial Reporting

Accounting Practices

63. All accounting practices of the Band must comply with GAAP.

Monthly Financial Information

64. No more than 45 days following the end of each month, the finance manager must

(a) prepare financial information respecting the financial affairs of the Band, in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (a) to the Council and the Finance Committee.

Quarterly Financial Statements

65.(1) No more than 45 days after the end of each quarter of the fiscal year, the finance manager must

(a) prepare financial statements for the Band for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee; and

(b) provide the information in paragraph (1)(a) to the Council and the Finance Committee.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

66.(1) At the end of each fiscal year the finance manager must prepare the annual financial statements of the Band for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance Committee.

(3) The annual financial statements must include the following information

(a) the financial information of the Band and its related bodies for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account; and

(c) if the Band has enacted a Land Code, the revenue categories for the Band's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations extinguished by the Band in accordance with section 44;

(d) a report setting out moneys of the Band derived from the Band's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Band's lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

67.(1) The Band must appoint an auditor for each fiscal year to hold office until the later of

(a) the date the Council approves the audited annual financial statements for that fiscal year; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter signed by a quorum of the Council and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the Act, and FMB standards, and all other applicable laws.

(3) To be eligible for appointment as the auditor of the Band, an auditor must be

(a) a member in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in British Columbia;

(b) licensed or otherwise authorized to practice public accounting in British Columbia; and

(c) independent of the Band.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Band in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

68.(1) The auditor must audit the annual financial statements of the Band, in accordance with GAAS and with any applicable AANDC reporting requirements.

(2) The auditor must conduct the audit of that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 66(4).

Auditor's Authority

69.(1) To conduct an audit of the annual financial statements of the Band, the auditor must be given access to

(a) all records of the Band for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the Band to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Band as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and minutes of

(a) every meeting of the Finance Committee;

(b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and

(c) every meeting of members of the Band where the financial administration of the Band will be considered.

(4) Notice under subsection (3)

(a) must be provided at least three days in advance of the meeting, except under exigent circumstances;

(b) may be written or verbal; and

(c) may be given in person, by mail, over the telephone, or by email.

(5) Subject to subsection (6), the auditor may attend any meeting for which the auditor must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Band.

(6) The auditor may call a meeting of the Finance Committee to discuss any subject that concerns the audit of the Band.

(7) The auditor may be excluded, by a recorded vote, from all or any part of a meeting of the Finance Committee or the Council to which the auditor has been invited, if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

70.(1) The audited annual financial statements must be provided to the Finance Committee for its review and consideration no later than 115 days after the fiscal year end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements no later than 120 days after the fiscal year end for which the statements were prepared.

Access to Annual Financial Statements

71.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council; and

(b) be signed by

(i) a quorum of the Council, including the Chief of the Band,

(ii) the Chair of the Finance Committee, and

(iii) the finance manager.

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Band at the principal administrative offices of the Band during normal business hours.

(3) In accordance with section 14(2) of the Act, the audit report relating to the local revenue account must be available at the principal administrative offices of the Band during normal business hours for inspection by

(a) the members of the Band,

(b) any other persons who have an interest in, or the right to occupy, possess or use, the Band's reserve lands,

(c) the FNTC, the FMB, and the FNFA,

(d) the Minister responsible for AANDC, and,

(e) any other persons entitled to notice under section 14(2) of the Act, as amended or replaced from time to time.

Annual Report

72.(1) Not later than 120 days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Band for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Band;

(b) a progress report on any established financial objectives and performance measures of the Band; and

(c) the audited annual financial statements of the Band for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must be

(a) made available to members of the Band at the principal administrative offices of the Band; and

(b) provided to the FMB and the FNFA.

Division Eight – Information and Information Technology

Ownership of Records

73.(1) All records of the Band that are produced by or on behalf of the Band or kept, used or received by any person on behalf of the Band are the property of the Band.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Band.

Operations Manual

74.(1) The chief executive officer must prepare and maintain a current operations manual respecting every element of the Band's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance Committee and all other Council committees and officers and employees of the Band, subject to reasonable exceptions determined at the discretion of the chief executive officer.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Band, that part of the operations manual may be made available to the contractor or agent.

Record Keeping and Maintenance

75.(1) The chief executive officer must ensure that the Band prepares, maintains, stores and keeps secure all records of the Band that are required under this law or any other applicable law.

(2) No record of the Band may be destroyed or disposed of except as permitted and in accordance with this law, any other applicable law, and the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven years after they were created.

Local Revenue Account Records

76. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Band, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

77.(1) No person may be given access to records of the Band containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council, and all applicable laws.

(2) All persons who have access to records of the Band must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

78. The Council must establish policies or procedures or give directions respecting information technology used by the Band in its operations to ensure the integrity of the Band's financial administration system and its database.

PART IV
CAPITAL PROJECTS

Council Duties

79. (1) The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

(2) The Council must take reasonable steps to ensure that

(a) The Band's tangible capital assets are maintained in a good and safe condition;

(b) the rehabilitation, maintenance or replacement of the Band's tangible capital assets is done in accordance with section 81; and

(c) capital projects for the construction of buildings or other improvements are financed, planned managed and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Band's lands are located.

Reports on Capital Projects

80. At least quarterly, the chief executive officer must report to the Finance Committee on the following subjects:

(a) the status of a capital project including

(i) year to date borrowings, loans and payments,

(ii) a comparison of expenditures to date with the project budget,

(iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed,

(b) steps taken to ensure compliance with section 81 for every capital project.

Life-Cycle of Tangible Capital Assets Management Program

81.(1) The chief executive officer must establish and keep current a register of all the Band's tangible capital assets that identifies each of these assets and includes the following information

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the chief executive officer must arrange for the inspection and review of the state of each of the Band's tangible capital assets to establish or update information respecting the following matters, as applicable

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life; and

(e) its estimated replacement cost.

(3) On or before January 25 of each year, the finance manager must prepare and provide to the Finance Committee the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Band's tangible capital assets for the next fiscal year;

(b) 5 and 10 year forecasts of the estimated cost for maintenance, rehabilitation, or replacement of the Band's tangible capital assets;

(c) the proposed budget for rehabilitation of the Band's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project,

(d) the proposed budget for replacement of the Band's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance Committee

82.(1) Each year, on or before the earlier of:

(a) February 15, or

(b) AANDC's deadline for submitting a capital plan or capital plan update,

the Finance Committee must review the information, schedules and budget prepared under section 81 for the following purposes

(c) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(d) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(e) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) The Finance Committee must review, and make recommendations to the Council regarding, any plans for new construction of the Band's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

83.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All of the Band's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

84. The chief executive officer may retain the services of a professional engineer or other consultant to assist the chief executive officer, the Finance Committee and the Council to carry out their obligations under this Part.

PART V

MISCELLANEOUS

Compliance with Standards

85.(1) The Band must comply with all applicable FMB standards.

(2) If the Council becomes aware that the Band is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take any required actions to bring the Band into compliance with the FMB standard.

Land Management Obligations

86. If the Band implements a Land Code, then

(a) the Band must comply with that Land Code;

(b) the Band must comply with the *First Nations Land Management Act*; and

(c) the Council must develop and implement a policy that

(i) is consistent with the Land Code, and

(ii) provides a means for the Band to be accountable to the members of the Band regarding the management of the Band's lands and moneys earned from the Band's lands, in accordance with paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities, etc.

87.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Band is not authorized by or under this law or another law of the Band,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Band,

(c) a provision of this law has been contravened, or

(d) a person has failed to comply with the attached Schedule: Avoiding and Mitigating Conflicts of Interest,

the person may disclose the circumstances to the Chair of the Finance Committee or the chief executive officer.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair of the Finance Committee or the chief executive officer.

(3) If an officer, employee, contractor or agent of the Band becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief executive officer or the Chair of the Finance Committee.

Inquiry into Report

88.(1) If a report is made to the chief executive officer under section 87, the chief executive officer must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) If a report is made to the Chair of the Finance Committee under section 87, the Chair must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(3) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance Committee under this section including the Committee's recommendations, if any.

Protection of Parties

89.(1) All reasonable steps must be taken by the chief executive officer, the members of the Finance Committee and the Council to ensure that the identity of the person who makes a report under section 87 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 87 must not be subjected to any form of reprisal by the Band or by a Councillor, officer, employee, contractor or agent of the Band as a result of making that report.

(3) The chief executive officer and the Chair of the Finance Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions for

(a) the recording and safeguarding of reports made under section 87 and any records prepared during the inquiry or investigation into those reports;

(b) the inquiry or investigation into reports made under section 87; and

(c) the fair treatment of a person against whom a report has been made under section 87.

Liability for Improper Use of Money

90.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or to a local revenue law is personally liable to the Band for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Band and the officer or employee was guilty of dishonesty, negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Band under subsection (1) may be recovered for the Band by the Band, a member of the Band or a person who holds a security under a borrowing made by the Band.

(4) It is a good defence to any action brought against an officer or employee of the Band for unauthorized expenditure, investment or use of the Band's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification Against Proceedings

91.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Band, a category of representatives of the Band or all representatives of the Band in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of the conviction of a representative of the Band for an offence, unless the offence is a strict or absolute liability offence.

Periodic Review of Law

92. At least six months before the expiry of a Financial Management System Certificate issued by the FMB, the Finance Committee, working with the chief executive officer, the finance manager and the tax administrator, must conduct a review of this law

(a) to determine if it facilitates effective and sound financial administration of the Band; and

(b) to identify any amendments to this law that may better serve this objective.

Provision of Law to FNFA

93. As soon as practical after the FMB approves this law, the Council must provide a copy of this law to the FNFA.

Coming Into Force

94. This law comes into force the day after it receives final approval by the FMB, pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*.

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THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of October , 2011, at Sts'ailes in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Willie Charlie

Councillor Jason Felix

Councillor Tim Felix

Councillor Ralph Leon

Councillor Harvey Paul

Councillor Sherry Point

Councillor Cheryl Charlie

Councillor Kelsey Charlie

Councillor Lloyd Charlie

Councillor Terry Felix

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SCHEDULE–AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I–INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II–COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5. (1) In paragraph 2(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the Indian Act; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the chief executive officer:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection 2 on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(4) The chief executive officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the chief executive officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars ($100.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the chief executive officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

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(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a Councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III–OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief executive officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief executive officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

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First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV–CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

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

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of June, 2017, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Shawna Seymour

Councillor Terry Sampson

Councillor Cecelia Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour Sr.

Councillor Andrea Sampson

Councillor Peter Seymour

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$24,300.00
TOTAL REVENUES	**$24,300.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 9,965.00
b. General Administrative	-
2. Protection Services	
a. Firefighting	$ 1,750.00
b. Policing	-
3. Transportation	
a. Snow and Ice Removal	$ 1,000.00
4. Community Development	
a. Housing	-
b. Planning and Zoning	-
c. Community Planning	$ 928.08
d. Economic Development Program	$ 7,906.92
e. Tourism	-
f. Trade and Industry	-
g. Land Rehabilitation and Beautification	-
5. Environment Health Services	
a. Water Purification and Supply	$ 1,250.00
b. Garbage, Recycle Collection and Disposal	-
6. Contingency Amount	$ 1,500.00
TOTAL EXPENDITURES	**$24,300.00**
PART 3: ACCUMULATED SURPLUS / DEFICIT	
1. Accumulated Surplus - Local revenues carried forward from previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from previous budget year	$ 0.00
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of North Cowichan: Fire Protection and Water Supply	$ 575.00
b. Cowichan Valley Regional District: Fire Protection and Landfill Protection	$ 1,000.00
c. Diamond Improvement District: Water Supply	$ 375.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of June, 2017, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Terry Sampson

Councillor Cecelia Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour

Councillor Andrea Sampson

Councillor Shawna Seymour

Councillor Peter Seymour

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value
Class 1 – Residential	6.2500
Class 2 – Utilities	26.2012
Class 4 - Major Industry	-
Class 5 - Light Industry	27.3441
Class 6 - Business and Other	10.2000
Class 7 - Forest Land	-
Class 8 - Recreational Property/Non-Profit Organization	6.7500
Class 9 - Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Sumas First Nation Property Assessment Law, 2014*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2017. at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Murray Ned

Councillor Clint Tuttle

Councillor Jacqueline Bird

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$230,427
b. BC Hydro CDF Grant	$ 22,941
TOTAL REVENUES	**$253,368**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$35,000
c. Other General Government	$91,081
2. Protection Services	
a. Policing	
b. Firefighting	$12,700
3. Transportation	
a. Roads and Streets	$ 5,000
b. Snow and Ice Removal	$ 6,500
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	$23,260
c. Heritage Protection	$27,050
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$68,467
e. Land Rehabilitation and Beautification	$ 9,746
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	$ 1,800
b. Sewage Collection and Disposal	$ 7,156
c. Garbage Waste Collection and Disposal	$15,720

d. Recycling	
e. Other Environmental Services	
7. Contingency Amounts	$ 7,302
8. Transfers into Reserve Funds	
a. Contingency Reserve	$ 10,100
TOTAL EXPENDITURES	**$319,538**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget years	$ 67,514
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Abbotsford (sewer and fire protection)**	$24,488

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. Contingency Reserve	
Beginning balance as of April 1, 2017 :	$10,293
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$10,100
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 305
Ending balance as of March 31, 2018:	$20,698

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Sumas First Nation Property Assessment Law, 2014*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2017, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Jaqueline Bird

Councillor Clint Tuttle

Councillor Murray Ned

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Class 2 – Utilities	54.84120
Class 5 - Light Industry	15.02538
Class 6 - Business and Other	16.33259
Class 9 - Farm	22.92090

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Expenditure Law*, 2017
2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *T'it'q'et First Nation Property Assessment Law*, 2015

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

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law means the *T'it'q'et First Nation Property Taxation Law*, 2015.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before the Law is enacted are included in the annual budget and are authorized by this law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirement of the Act.

7. This Law authorized the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2017, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Sid Scotchman

Councillor Marilyn Napoleon

Councillor Robert Leech

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$125,019.22
TOTAL REVENUES	**$125,019.22**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 1,500.00
b. General Administrative	$23,495.08
c. Other General Government	$ 4,212.50
2. Protection Services	
a. Policing	
b. Fire Protection (Ainsworth/Aspen)	$ 7,088.3
3. Transportation	
a. Snow and Ice Removal	$ 14,000.00
4. Recreation and Cultural Services	
a. Recreation (Lillooet Recreation Centre)	$ 5,000.00
b. Culture/Language	$ 2,000.00
c. Other Recreation and Culture (resource library and P'ep'eg'ighla Center)	$31,500.00
5. Community Development	
a. Community Planning	$25,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$15,000.00
7. Other Services	
a. Social Programs and Assistance (Lillooet Hospice & Ucwalmicw Centre)	$12,430.90
8. Contingency Amounts	$ 2,000.00
TOTAL EXPENDITURES	**$143,226.80**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 18,207.58
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *T'it'q'et First Nation Property Assessment Law, 2015*;

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'it'q'et First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of July, 2017, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Sid Sctochman

Councillor Marilyn Napoleon

Councillor «CouncillorName5»

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	12.37900
2 Utilities	45.68000
4 Major Industry	36.70500
5 Light Industry	-
6 Business and Other	24.74600
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008*;

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

"First Nation" means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as Schedules A-D and the expenditures provided for in the Schedules are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedules attached to this Law forms part of and are an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedules to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2017, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Fred Seymour

Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson

Councillor Eagle Casimir

Councillor Jeanette Jules

Councillor Rosanne Casimir

Councillor Viola Thomas

SCHEDULE A - SUMMARY

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:			
a. Property Tax Revenues		$6,811,773	
KIB General	$3,442,265		
Paul Lake	$176,042		
Sun Rivers	$3,193,466		
b. Penalty & Interest		$48,304	
KIB General	$27,000		
Paul Lake	$3,244		
Sun Rivers	$18,060		
c. CN Grant in Lieu of Tax		$189,719	
d. BC Hydro FNCDF Agreement		$42,553	
c. Deposit Interest		$32,000	
d. Miscellaneous Revenue		$360	
e. Search Fee		$3,395	
i. KIB General	$840		
ii. Paul Lake	$315		
iii. Sun Rivers	$2,240		
2. Development Cost Charges Revenues			**199,980**
a. Sewer Facilities		$2,560	
b. Stormwater Facilities		$2,860	
c. Transportation Facilities		$149,920	
d. Providing and improving parks and recreation land		$1,380	
e. Water Facilities		$43,260	
TOTAL REVENUES			**$7,328,083**

PART 2 : EXPENDITURES

1. Schedule B District 1 (KIB General)	**$3,937,270**	
2. Schedule C District 2 (Paul Lake)	**$179,287**	
3. Schedule D District 3 (Sun Rivers)	**$3,211,526**	
TOTAL EXPENDITURES		**$7,328,083**

PART 3 : ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	**$0**
2. Accumulted Deficit – Local revenue expenditures carried forward from the previous budget year	**$0**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a.	City of Kamloops – Fire Protection Agreement	$ 974,547.30
b.	City of Kamloops – Sanitary Sewer Agreement	$ 160,000.00
c.	Sage Meadows	$ 14,847.00
d.	Tagish	$ 42,128.00
e.	Wind Chimes	$ 9,230.00
f.	South Bend	$ 10,758.00

Note: This Budget includes the two attached Appendices.

a. Appendix A –Reserve Fund Balances
b. Appendix B – Development Cost Charges Reserve Funds

SCHEDULE B – EXPENDITURES

DISTRICT 1

(KIB General)

PART 2: EXPENDITURES

1. General Government Expenditures		**$784,992**
a. Executive and Legislative	$135,937	
b. General Administrative	$626,285	
c. Other General Government (BCA)	$25,770	
2. Protection Services		**$611,447**
a. Firefighting	$332,543	
b. 911 Emergency Services	$9,962	
c. Other Protective Services (P&E)	$268,942	
3. Transportation		**$871,847**
a. Public Transit (Domestic And Maintenance)	$501,146	
b. Snow & Ice Removal (Public Works)	$152,517	
c. Roads & Streets (SA)	$218,184	
4. Recreation and Cultural Services		**$88,380**
a. Cultural-CRM Wood Arbour	$82,854	
b. Other Recreation & Culture (City Service User Fees)	$5,526	
5. Environment Health Services		**$158,933**
a. Health And Safety	$107,320	
b. Environment	$51,613	
6. Other Services		**$497,313**
a. Social Programs and Assistance	$270,352	
b. Band School (SKELEP)	$73,833	
c. Education	$21,936	
d. Day Scholar	$131,192	
7. Grants		**$172,403**
a. Homeowner Grants	$81,326	
b. Additional Grants	$91,077	
8. Contingency Amounts		**$118,975**
a. Contingency Amounts	$118,975	
9. Transfers into reserve funds		**$433,000**
a. Capital Infrastructure Replacement & Improvement Reserve Fund	$150,000	
b. Development Cost Charge Band Contribution Expense	$283,000	

10. Transfers into DCC Reserve Funds		**$199,980**
a. Sewer Facilities	$2,560	
b. Stormwater Facilities	$2,860	
c. Transportation Facilities	$149,920	
d. Providing & improving parks and recreation land	$1,380	
e. Water Facilities	$43,260	
TOTAL EXPENDITURES:		**$3,937,270**

SCHEDULE C – EXPENDITURES

DISTRICT 2
(Paul Lake)

PART 2: EXPENDITURES

1. Paul Lake – General Government Expenditures		
a. General Administrative	$17,929	
b. Other General Government (BCA)	$1,121	
2. Protection Services		
a. Firefighting	$5,400	
b. 911 Emergency	$1,836	
3. Transportation		
a. Roads and Streets	$9,291	
b. Snow and Ice Removal	$29,277	
4. Recreation and Cultural Services		
a. Douglas Reserve Initiative	$23,020	
b. Museum	$11,178	
5. Community Development		
a. Education	$35,393	
6. Grants		
a. First Nations (FN) Homeowner Grants	$21,170	
b. FN Additional Grants	$21,879	
7. Contingency Amount		
a. Contingency Amount	$1,793	
TOTAL EXPENDITURES:		**$179,287**

SCHEDULE D – EXPENDITURES

DISTRICT 3
(Sun Rivers)

PART 2: EXPENDITURES

1. General Government Expenditures		
a. General Administrative	$402,206	
b. Other General Government (BCA)	$16,193	
2. Protection Services		
a. Firefighting	$615,090	
b. 911 Emergency	$18,411	
3. Transportation		
a. Roads and Street	$423,183	
b. Snow and Ice Removal	$244,144	
4. Recreation and Cultural Services		
a. Recreation	$223,721	
b. Culture Church & Powwow	$30,000	
c. Other Recreation and Culture (City Service User Fees)	$214,160	
5. Community Development		
a. Housing	$347,184	
6. Environment Health Services		
a. Water Purification and Supply	$65,105	
7. Other Services		
a. Elders & Youth	$140,000	
b. Education	$52,835	
8. Grants		
a. First Nations (FN) Homeowner Grants	$193,467	
b. FN Additional Grants	$190,467	
9. Contingency Amount		
a. Contingency Amount	$35,359	
TOTAL EXPENDITURES:		**$3,211,526**

APPENDIX A

Reserve Fund Balances

1. **Development Cost Charge Band Contribution Expense Fund**	
Beginning balance as of April 1, 2017:	$ 857,479.47
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$283,000.00
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$9,004.23
Ending balance as of March 31, 2018:	$1,149,483.71
2. **Capital Infrastructure Replacement & Improvement Reserve Fund**	
Beginning balance as of April 1, 2017:	$ 915,079.24
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$150,000.00
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$8,200.00
Ending balance as of March 31, 2018:	$1,073,279.24

APPENDIX B

Development Cost Charges Reserve Fund Balances

1. **Sewer Facilities**	
Beginning balance as of April 1, 2017:	$ 17,864.05
Transfers out	
a. to local revenue account:	$
b. to _____ DCC reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$2,560
b. from _____ DCC reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 273.94
Ending balance as of March 31, 2018:	$20,697.99
2. **Stormwater Facilities**	
Beginning balance as of April 1, 2017:	$ 6,836.46
Transfers out	
a. to local revenue account:	$
b. to _____ DCC reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$2,860
b. from _____ DCC reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$54.55
Ending balance as of March 31, 2018:	$9,751.02
3. **Transportation Facilities**	
Beginning balance as of April 1, 2017:	$411,844.19
Transfers out	
a. to local revenue account:	$
b. to _____ DCC reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$149,920.00
b. from _____ DCC reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$

Interest earned in current year:	$3,427.52
Ending balance as of March 31, 2018:	$ 565,191.71
4. **Providing and Improving Parks and Recreation Land**	
Beginning balance as of April 1, 2017:	$3,246.81
Transfers out	
a. to local revenue account:	$
b. to _____ DCC reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$1,380.00
b. from _____ DCC reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$26.34
Ending balance as of March 31, 2018:	$4,653.15
5. **Water Facilities**	
Beginning balance as of April 1, 2017:	$73,901.26
Transfers out	
a. to local revenue account:	$
b. to _____ DCC reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$43,260.00
b. from _____ DCC reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$925.13
Ending balance as of March 31, 2018:	$118,086.39

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008;*

"First Nation" means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedules attached to this Law forms part of and are an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2017, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Fred Seymour

Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson

Councillor Eagle Casimir

Councillor Jeanette Jules

Councillor Rosanne Casimir

Councillor Viola Thomas

SCHEDULE A
DISTRICT 1
(KIB GENERAL)

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	8.16198
Class 2 – Utilities	32.4911
Class 5 - Light Industry	21.66896
Class 6 - Business and Other	20.76001
Class 8 - Recreational Property/Non-Profit Organization	6.23374

SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	6.78440

SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	8.51860
Class 6 – Business and Other	20.68410
Class 8 – Recreational Property/Non-Profit Organization	17.69230

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nations Property Assessment and Taxation Bylaw, 1995*;

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

"First Nation" means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act; and

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2017, at Tofino, in the Province of British Columbia.

A quorum of the Tla-o-qui-aht First Nations Council consists of Five (5) members of Council.

Chief – Elmer Frank

Councillor – Francis Frank

Councillor – Tammy Dorward

Councillor – Ivy Martin

Councillor - Joseph David Sr

Councillor – Desmond Tom Sr.

Councillor – Barney Williams

Councillor – Anna Masso

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$177,000
TOTAL REVENUES	**$177,000**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$21,240.00
2. Community Development	
a. Economic Development Program	$153,990
3. Contingency Amounts	$1,770.00
TOTAL EXPENDITURES	**$177,000.00**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0.00
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nations Property Assessment and Taxation Bylaw, 1995*;

"First Nation" means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

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

"taxable property" means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2017, at Tofino, in the Province of British Columbia.

1

A quorum of the Tla-o-qui-aht First Nations Council consists of Five (5) members of Council.

Chief – Elmer Frank

Councillor – Francis Frank

Councillor – Tammy Dorward

Councillor – Ivy Martin

Councillor - Joseph David Sr

Councillor – Desmond Tom Sr.

Councillor – Barney Williams

Councillor – Anna Masso

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	5.9704
Class 2 – Utilities	57.3368
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	17.1571
Class 7 – Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	19.2789
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

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

"First Nation" means the *Tobacco Plains Indian Band*, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Tobacco Plains Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1,2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2017, at Grasmere, in the Province of British Columbia

A quorum of Council consists of three(3) members of Council.

Chief Mary Mahseelah

Chief Mary Mahseelah

Councillor Bob Luke

Councillor Corey Letcher

Councillor Dan Gravelle

Councillor Jason Gravelle

SCHEDULE A

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$57,200.00
TOTAL REVENUES	**$57,200.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 1,000.00
b. General Administrative	$ 3,500.00
c. Other General Government	$ 25,200.88
2. Protection Services	
a. Firefighting	$ 1,500.00
d. Other Protective Services	$ 500.00
3. Transportation	
a. Roads and Streets	$ 8,500.00
b. Snow and Ice Removal	$ 4,500.00
4. Recreation and Cultural Services	
a. Recreation	$ 1,000.00
5. Community Development	
a. Housing	$ 3,500.00
b. Planning and Zone	$ 1,470.46
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 2,924.86
7. Grants:	
a. Home owner grant equivalents:	$ 3,060.00
8. Contingency Amounts	$ 572.00
TOTAL EXPENDITURES	**$ 57,200.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year		$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0	
BALANCE	**$ 0**	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the *Tobacco Plains Indian Band* duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Tobacco Plains Indian Band Assessment Law, 2008*;

"First Nation" means the *Tobacco Plains Indian Band*, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tobacco Plains Indian Band Taxation Law, 2008.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2017, at Grasmere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mary Mahseelah

Chief Mary Mahseelah

Councillor Bob Luke

Councillor Corey Letcher

Councillor Jason Gravelle

Councillor Dan Gravelle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
Class 1 – Residential	10.9840
Class 2 – Utilities	54.3850
Class 6- Commercial	25.2247
Class 9 - Farm	19.3999

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'KW'AYLAXW FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Expenditure Law, 2017.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

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

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of June, 2017, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Francis Alec

Councillor Clifford Alec

Councillor Ginger Alec

Councillor Stacey Leech

Councillor Dolores McDonald

Councillor Linda McDonald

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$58,672
TOTAL REVENUES	**$58,672**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	35,000
c. Other General Government	8,500
2. Transportation	
a. Roads and Streets	2,500
b. Snow and Ice Removal	2,500
3. Recreation and Cultural Services	
a. Recreation	
b. Culture	5,350
4. Community Development	
a. Land Rehabilitation and Beautification	872
b. Other Regional Planning and Development	
5. Contingency Amounts	$3,950
TOTAL EXPENDITURES	**$58,672**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'WK'AYLAXW FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of June, 2017 at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Francis Alec

Councillor Clifford Alec

Councillor Ginger Alec

Councillor Stacey Leech

Councillor Linda McDonald

Councillor Dolores McDonald

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 In Assessed Value
Class 2 – Utilities	22.3155
Class 4 - Major Industry	18.6351
Class 5 - Light Industry	18.6847

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAL'ALH FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1.This Law may be cited as the *Tsal'alh First Nation Annual Expenditure Law,2017.*

2.In this Law:

"Act" means the *FirstNations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required bysubsection 10(2) of the Act;

"Assessment Law" means the *Seton Lake First Nation Property Assessment Law, 2015*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Seton Lake First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2017, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ida Peter

Councillor William Alexander

Councillor Clifford Casper

Councillor Randy James

Councillor Tim Peter

Councillor Phyllis Peters

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 1,189.67
TOTAL REVENUES	**$ 1,189.67**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$189.67
c. Other General Government (BC Assessment)	$200.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	$200.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$150.00

e. Tourism	$150.00
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$100.00
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	$100.00
d. Education	
e. Other Service	
9. Contingency Amounts	$100.00
TOTAL EXPENDITURES	**$1,189.67**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAL'ALH FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1. This Law may be cited as the *Tsal'alh FirstNation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Seton Lake First Nation Property Assessment Law, 2015*;

"First Nation" means the Tsal'alh First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seton Lake First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2017, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ida Peter

Councillor William Alexander

Councillor Clifford Casper

Councillor Randy James

Councillor Tim Peter

Councillor Phyllis Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	22.61738
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

CHIEF Don Tom

Councillor Paul Sam, Sr.

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Howard Morris

Councillor Simon Smith, Jr.

Councillor William Morris

Councillor Ian Sam

Councillor Phil Tom

Councillor Gord Elliott

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$67328.78
TOTAL REVENUES	**$67,328.78**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$7500.00
b. General Administrative	$6500.00
2. Protection Services	
a. Policing	$ 500.00
b. Firefighting	$1000.00
c. Regulatory Measures	$ 500.00
3. Transportation	
a. Roads and Streets	$1000.00
b. Snow and Ice Removal	$1000.00
4. Recreation and Cultural Services	
a. Recreation	$ 500.00
b. Culture	$ 500.00
5. Community Development	
a. Housing	$1000.00
b. Planning and Zoning	$ 500.00
c. Community Planning	$ 500.00
d. Economic Development Program	$1000.00
6. Environment Health Services	
a. Sewage Collection and Disposal	$5000.00
b. Garbage Waste Collection and Disposal	$6500.00
c. Recycling	$2000.00
7. Fiscal Services	
a. Other Fiscal Services	$ 500.00
8. Other Services	
a. Health	$ 500.00

b. Social Programs and Assistance	$ 500.00
c. Education	$ 500.00
d. Other Service	$ 500.00
9. Grants:	
a. Home owner grant equivalents:	$5835.58
b. Other grants:	
i. For economic development by members	$14750.00
10. Contingency Amounts	$ 5700.00
TOTAL EXPENDITURES	**$64,285.58**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$3043.20
BALANCE	**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.. District of Central Saanich Fire Service Agreement (*Paid partially from local revenues and partially from general revenues)	$73,797.51*
b. District of Central Saanich General Service Agreement (Including general government services, emergency measures (PEMO), public works and parks and recreation)	$5981.77

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2017.*

2. In this Law:

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

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred and fifty dollars ($150), the taxable property shall be taxed at one hundred and fifty dollars ($ 150) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

CHIEF Don Tom

Councillor Paul Sam, Sr.

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Howard Morris

Councillor Simon Smith, Jr.

Councillor William Morris

Councillor Ian Sam

Councillor Phil Tom

Councillor Gord Elliott

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	6.03303
Class 2 – Utilities	37.13194
Class 4 - Major Industry	
Class 5 - Light Industry	14.28728
Class 6 - Business and Other	15.11687
Class 8 - Recreational Property/Non-Profit Organization	12.92523
Class 9 - Farm	16.48742

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1.This Law may be cited as the *Tsawout First Nation Annual Expenditure Law,2017.*

2.In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of September, 2017, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

QUORUM: 5

Chief Harvey Underwood | Councillor Allan Claxton | Councillor John Etzel

Councillor Toby Joseph | Councillor Abraham Pelkey | Councillor Stanley Sam

Councillor Bruce Underwood | Councillor Mavis Underwood | Councillor John Wilson

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,049,150
b. Tax Search Fees	$600
c. BC HOG Benefit	$75,000
d. Penalties and Interest	$15,000
TOTAL REVENUES	**$1,139,750**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$80,000
b. General Administrative	$106,141
c. Other General Government	$16,000
2. Protection Services	
a. Firefighting	$50,000
c. Animal Control	$6,000
3. Transportation	
a. Roads and Streets	$30,000
b. Snow and Ice Removal	$10,000
4. Recreation and Cultural Services	
a. Recreation	$25,000
b. Culture	$35,000
d. Other Recreation and Culture	$20,000
5. Other Services	
a. Hospital Services	$45,000
b. Mosquito Control	$20,000
c. General Services Municipal	$75,000
6. Grants:	
a. Home owner grant equivalents:	$414,000
7. Contingency Amounts	$11,500
8. Transfers into Reserve Funds	
a. Transfer into Capital Reserve Fund	$96,109
b. Transfer into Contingency Reserve Fund	$100,000
TOTAL EXPENDITURES	**$1,139,750**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	District of Central Saanich – General Service Agreement	$75,000
b.	District of Central Saanich – Fire Protection Agreement	$50,000
c.	District of Central Saanich – Mosquito Control Agreement	$20,000
d.	Capital Regional District – Hospital Service Agreement	$45,000

Note: This Budget includes the attached Appendix A

Appendix A

Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of April 1, 2017:	$156,709
a. from local revenue account:	$100,000
Interest earned in current year:	$600
Ending balance as of March31, 2018:	$257,309
2. Capital Projects Reserve Fund	
Beginning balance as of April1, 2017:	$466,762
Transfers in	
a. from local revenue account:	$96,109
Interest earned in current year:	$1,800
Ending balance as of March 31, 2018:	$564,671

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2017*.

2. In this Law:

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

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

(b) no taxpayer for that taxable property is sixty five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

(b) a taxpayer for that taxable property is at least sixty five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2017, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

QUORUM: 5

Chief Harvey Underwood

Councillor E. Samantha Etzel

Councillor John Etzel

Councillor Karen Harry

Councillor Abraham Pelkey

Councillor Stanley Sam

Councillor Bruce Underwood

Councillor Mavis Underwood

Councillor John Wilson

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	6.259125
Class 2 – Utilities	28.248185
Class 6 - Business and Other	20.149590
Class 8 - Recreational Property/Non-Profit Organization	21.222765

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2017*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

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

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Michelle R. George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax	$1,712,177.65
b. Property Transfer Tax	$312,935.04
2. Other Revenue (Utilities)	$1,060,415.00
TOTAL REVENUES	**$3,085,527.69**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$50,000.00
b. General Administrative	$100,000.00
c. Other General Government	$50,000.00
2. Transportation	
a. Roads and Streets	$10,000.00
3. Community Development	
a. Education	$10,000.00
b. Public Works	$250,000.00
4. Other Services	
a. BCAA	$24,000.00
b. Assessment Appeals	$5,000.00
c. District of North Vancouver MTSA	$2,090,874.05
5. Grants	
a. Home owner grant equivalents:	$474,653.64
6. Contingency Amounts	
a. Contingency Amounts	$21,000.00
TOTAL EXPENDITURES	**$3,085,527.69**
BALANCE	**$0.00**

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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0.00
BALANCE	**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of North Vancouver** $2,091,874.05

- Police
- Fire
- Library
- Parks and Recreations

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Michelle R. George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	3.20904
Class 2 – Utilities	56.81549
Class 4 - Major Industry	32.84736
Class 5 - Light Industry	16.88008
Class 6 - Business and Other	13.19157
Class 8 - Recreational Property/Non-Profit Organization	7.78127

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Assessment Law, 2010

Dated at Victoria, British Columbia this 15th day of March, 2010

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

PROPERTY ASSESSMENT LAW, 2010

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SCHEDULES

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VI Request for Reconsideration of Assessment
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VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes; and

C. The Council of the Tsleil-Waututh Nation has given notice of this law

and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Assessment Law, 2010.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll, and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Tsleil-Waututh Nation Land Code*, enacted in 2007 in accordance with the *First Nations Land Management Act*, S.C. 1999, c. 24;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Minister" has the meaning given to that term in the Act;

"Notice of Appeal" means a notice containing the information set out in

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Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"registered charge" means an interest in land that has been filed or registered in a registry, including but not limited to the Tsleil-Waututh Lands Registry, the First Nations Land Registry, the Indian Lands Registry, or the Manufactured Home Registry;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Tsleil-Waututh Nation, and all penalties, interest and costs added to taxes under such a law; and

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the Tsleil-Waututh Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess

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(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which grants- or payments-in-lieu may be accepted by Council; and

(c) non-taxable interests in land, as directed by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the Tsleil-Waututh Nation or the Minister, under a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the Land Code.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

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(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

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(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the Tsleil-Waututh Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the Tsleil-Waututh Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the

inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a registered charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide to the chargeholder copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

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(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and

(2). the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that

assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board

to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of three (3) members, including

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province,

and may include a person who is a member of the Tsleil-Waututh Nation.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The Tsleil-Waututh Nation must remunerate

(a) the chair (or replacement chair appointed to act) at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board;

(b) a member (or replacement member appointed to act) who is not the chair but meets the requirements of paragraph 21(2)(a) or (b) at the rates established from time to time for a part-time vice chair of the British Columbia Property Assessment Appeal Board; and

(c) any other member of the Assessment Review Board (or replacement member appointed to act), at the rates established from time to time for a part-time member of the British Columbia Property Assessment Appeal Board

for time spent on activities related to the Assessment Review Board.

(2) The Tsleil-Waututh Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and

out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the Tsleil-Waututh Nation or a member of Council;

(c) is an employee of the Tsleil-Waututh Nation; or

(d) has financial dealings with the Tsleil-Waututh Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the Tsleil-Waututh Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake such administrative and other duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken;

(e) preside at hearings of the Assessment Review Board; and

(f) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the Tsleil-Waututh Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 200-

2925 Virtual Way, Vancouver, BC V5M 4X5.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property; and

(d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) The quorum of the Assessment Review Board is three (3) members.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the

hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of

the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose, to the agent of a holder, confidential

information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the

assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

56. The *Tsleil Waututh Nation (Burrard Indian Band) Consolidated Property Assessment and Taxation By-law 199*, as amended, is hereby repealed in its entirety.

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Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 01st day of February, 2010, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Justin George

Councillor Jennifer Thomas

Councillor Lianna Martin

Councillor Maureen Thomas

Councillor Carleen Thomas

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SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

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SCHEDULE II

(Subsection 8(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 8(1) of the *Tsleil-Waututh Nation Property Assessment Law, 2010,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

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SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to subsection 9(2) of the *Tsleil-Waututh Nation Property Assessment Law, 2010*, the assessor for the Tsleil-Waututh Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE IV

(Subsection 14(3))

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ . 20___ .

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SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Tsleil-Waututh Nation and delivered to the Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Tsleil-Waututh Nation Property Assessment Law, 2010*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Tsleil-Waututh Nation Property Assessment Law, 2010*.

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Tsleil-Waututh Nation
200- 2925 Virtual Way, Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Assessment Law, 2010*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____
Name of Applicant (please print)

_____
Signature of Applicant

Dated: _____, 20___.

36

SCHEDULE VII

(Subsection 28(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Tsleil-Waututh Nation
200- 2925 Virtual Way, Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Assessment Law, 2010*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ . 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

37

SCHEDULE VIII

(Subsection 47(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Tsleil-Waututh Nation

[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Assessment Law, 2010* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ , 20___ .

38

SCHEDULE IX

(Subsection 30(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice. as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair. Assessment Review Board

Dated: _____ . 20___ .

39

SCHEDULE X

(Subsection 42(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Tsleil-Waututh Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board Dated: _____, 20___.

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SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Tsleil-Waututh Nation, hereby certify that this is the Tsleil-Waututh Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Tsleil-Waututh Nation Property Assessment Law, 2010.*

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 24th day of July, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
PROPERTY TAXATION LAW, 2017

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IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services
XI Notice of Intention to Collect Rent to Pay Taxes
XII Notice of Rent Collection to Pay Taxes

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes;

C. The Council of the Tsleil-Waututh Nation enacted the *Tsleil-Waututh Nation Property Taxation Law, 2010* on February 1, 2010 and it was approved by the First Nations Tax Commission on March 15, 2010;

D. The Council of the Tsleil-Waututh Nation now desires to repeal the *Tsleil-Waututh Nation Property Taxation Law, 2010* and to request the First Nations Tax Commission to approve this *Tsleil-Waututh Nation Property Taxation Law, 2017* pursuant to section 31 of the Act; and

E. The Council of the Tsleil-Waututh Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2017*;

"ARB" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" has the meaning given to that term in the Assessment Law;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Manager of Lands" means a person appointed by resolution as Manager of Lands, in accordance with the Land Code;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Minister" has the meaning given to that term in the Act;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Intention to Collect Rent to Pay Taxes" means a notice containing the information set out in Schedule XI;

"Notice of Rent Collection to Pay Taxes" means a notice containing the information set out in Schedule XII;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"tax installment payment plan" means a monthly plan for the payment of taxes, as set out in section 13;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Tsleil-Waututh Nation, and all penalties, interest and costs added to taxes under such a law;

"taxpayer" means a person liable for taxes in respect of taxable property;

"tenant" includes any person in possession of an interest in land, or who is entitled under a lease, license or other legal means to possess or occupy an interest in land, and includes a sub-tenant;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act; and

"Tsleil-Waututh Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all the members of the Tsleil-Waututh Nation.

(2) In this Law, references to a Part (e.g. Part 1), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of their supervisor, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the Tsleil-Waututh Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the Tsleil-Waututh Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the Tsleil-Waututh Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the Tsleil-Waututh Nation;

(b) subject to subsection (2), any interest in land held or occupied by the Tsleil-Waututh Nation or a Tsleil-Waututh Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by the Tsleil-Waututh Nation, a Tsleil-Waututh Nation Corporation, or a member of the Tsleil-Waututh Nation, as the case may be, where that interest in land is actually occupied by someone other than the Tsleil-Waututh Nation, a Tsleil-Waututh Nation Corporation, or a member of the Tsleil-Waututh Nation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) The Council may provide for a grant to a holder:

(a) where the holder of the property is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) For clarity, taxpayers may apply for a grant under paragraph 1(b) by submitting the prescribed application to the tax administrator

(a) by July 2 of the current tax year; or

(b) after July 2 and on or before December 31 of the current tax year, but the unpaid taxes will be subject to the penalty and interest provisions at sections 21 and 22.

(4) A grant under paragraph (1)(b) shall not exceed the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(5) The Council shall in each taxation year determine all grants that are to be given under this Part and shall authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied, unless July 2 falls on a weekend, in which case the taxes are due and payable on the next business day following July 2.

(2) Taxes shall be paid at the office of the Tsleil-Waututh Nation during normal business hours, by cheque, money order or cash, or electronically.

(3) Payment of taxes made by cheque or money order shall be made payable to the Tsleil-Waututh Nation.

(4) Where a taxpayer has been approved for the tax installment payment plan, taxes are due as set out in subsection (1), but are payable in accordance with subsection 13(4).

(5) For clarity, a taxpayer shall pay taxes in accordance with subsections (1) and (2) unless the taxpayer has received approval to pay taxes under the tax installment payment plan.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 30 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law;

(f) the amount of any unpaid taxes from previous taxation years; and

(g) if the taxpayer is paying taxes under the tax installment payment plan, the amount of each of the twelve (12) installment payments payable in the current taxation year.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Tax Installment Payment Plan

13.(1) A taxpayer of a residential property may apply to the tax administrator to pay taxes in equal installments as set out in this section.

(2) In order to be accepted for the tax installment payment plan, the taxpayer shall

(a) have no unpaid taxes owing to the Tsleil-Waututh Nation;

(b) complete and submit to the tax administrator an application in the form prescribed by the tax administrator from time to time;

(c) not have their taxes paid by their mortgage company; and

(d) if applicable, apply for the Home Owner Grant under paragraph 9(1)(b) on or before July 2.

(3) Once approved under this section, the taxpayer remains on the tax installment payment plan from year to year, unless the taxpayer

(a) provides at least ten (10) days' written notice to the tax administrator, requesting removal from the plan; or

(b) fails to pay an installment payment on or before the due date, and the tax administrator gives written notice to the taxpayer of removal from the plan.

(4) Installment payments under the tax installment payment plan shall be made by postdated cheque or pre-authorized electronic payment, and paid as follows, subject to subsection (5):

(a) ten (10) equal payments shall be made on the first day of every month, beginning on August 1 of

the year before the taxation year in which the taxes are due and ending on May 1 of the taxation year in which the taxes are due, calculated as follows, at the discretion of the taxpayer:

(i) in an amount determined by the taxpayer provided that it is no less than one hundred dollars ($100), or

(ii) calculated in accordance with the following formula:

(previous year's tax bill + 5% / 10);

(b) the final installment payable on July 2 is the difference between the amount of taxes owing as set out in the tax notice and the total amount that has been paid in accordance with paragraph (a); and

(c) in the event that the amount paid under paragraph (a) is greater than the amount owing on the tax notice, the balance shall be applied to the next year's taxes for the property.

(5) A taxpayer may apply to join the tax installment payment plan at any time, but a taxpayer who joins the program after July 2 in the year before the taxation year in which the tax installment payment plan is to apply shall, at the discretion of the taxpayer,

(a) remit the payments that would have been payable between August 1 and the date the taxpayer joined the tax installment program;

(b) increase the amount of the monthly installment payments; or

(c) pay the balance owing on or before July 2 of the taxation year.

(6) Notwithstanding paragraph (4)(a),

(a) if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the installments may be determined using the amount the tax administrator estimates would have been levied on the property if taxes had been levied for the entire taxation year;

(b) if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the installments may be based on the estimated total amount of taxes to be levied on the property in the current year; and

(c) if the tax administrator considers that the installments are too high or too low in relation to its estimate of the total taxes that are to be levied on the property in the current year, the tax administrator may adjust the installments to the extent the tax administrator considers appropriate.

(7) Where a taxpayer fails to pay an installment by the due date for that installment, the tax administrator shall, as soon as practicable, send a notice to the taxpayer

(a) advising of the default and the installment amount that was due and not paid;

(b) advising of the taxpayer's removal from the tax installment payment plan effective immediately, in accordance with paragraph (3)(b); and

(c) informing the taxpayer that the balance of taxes are due and payable on or before July 2 of the taxation year, and any taxes remaining unpaid after that date will be subject to penalties and interest in accordance with this Law.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator shall amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property shall be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of the taxation year are imposed on the date that the property has become taxable, despite subsection 10(4).

(4) Where a Tax Notice is given under this section, the Tax Notice shall indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched, subject to subsection (3).

(3) There is no fee for a Tax Certificate provided to a taxpayer respecting their interest in land.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of the Tsleil-Waututh Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund shall be deposited in a separate account and the money and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the Tsleil-Waututh Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Tsleil-Waututh Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph 3(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the Tsleil-Waututh Nation's local revenue account, and

(b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of the Tsleil-Waututh Nation,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV, XV and XVI the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV, XV and XVI and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal

property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Tsleil-Waututh Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Manager of Lands

39. The tax administrator shall, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the Tsleil-Waututh Nation shall, without delay,

repay to that bidder the amount of the bid; and

(b) the tax administrator shall provide, to the Minister and the Manager of Lands, written notice of the redemption.

(3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the Tsleil-Waututh Nation shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to the Tsleil-Waututh Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by the Tsleil-Waututh Nation

44.(1) If the right to assignment of taxable property is purchased by the Tsleil-Waututh Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the Tsleil-Waututh Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Tsleil-Waututh Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Tsleil-Waututh Nation shall not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

46.(1) Where

(a) taxes remain unpaid after a Tax Arrears Certificate was delivered to a debtor, and

(b) the taxable property on which the unpaid taxes are owing is occupied in whole or in part by a tenant whose landlord is the debtor,

the tax administrator may recover the amount of unpaid taxes by collecting rent due to the debtor by a tenant, in accordance with this section.

(2) At least thirty (30) days before delivering a notice under subsection (3), the tax administrator shall deliver a Notice of Intention to Collect Rent to Pay Taxes to the debtor, advising the debtor of the Tsleil-Waututh Nation's intention to proceed under this section unless all unpaid taxes are paid in full within thirty (30) days.

(3) If the taxes remain unpaid more than thirty (30) days after the delivery of a Notice of Intention to Collect Rent to Pay Taxes, the tax administrator may deliver to the tenant a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation all rent owing to the debtor as it becomes due, until the Tsleil-Waututh Nation gives written notice to the tenant that all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

(4) A tenant may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation under this section.

PART XVII
GENERAL PROVISIONS

Disclosure of Information

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the ARB, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose..

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the Tsleil-Waututh Nation shall be deemed to have been voluntarily paid.

Notices

51.(1) Where in this Law a notice is required to be given by mail or where the method of giving the

notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

52.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Repeal

53. The *Tsleil-Waututh Nation Property Taxation Law, 2010* is hereby repealed in its entirety.

Force and Effect

54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 26 day of June 2017, at North Vancouver, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna George

Councillor Michelle George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately. For eligible taxpayers, the amount of the monthly tax installment payments for the current taxation year is set out below.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

Taxes that are not paid by July 2 or, if applicable, by the due date for an installment payment, incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2017*, Part XI. Home Owner Grant applications will be received until December 31 but the unpaid taxes will be subject to the penalty and interest provisions at sections 21 and 22.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____
Installment Payments	$_____/month

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place by the Tsleil-Waututh Nation	$ 100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent:	
	(a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule;	$50 per person per hour
	(b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule.	$50 per person per hour
6.	Actual cost incurred by the Tsleil-Waututh Nation for carrying out the enforcement measures under Parts XIII, XIV, XV and XVI will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2017* I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2017*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 30(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published.

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Tsleil-Waututh Nation will take place on _____ , 20____ at _____ o'clock at _____ _____ [location].

The following personal property, seized pursuant to subsection 30(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property must be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds must be paid to the debtor.

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 36(3) of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator must

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property must set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price must be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator must conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice must be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Tsleil-Waututh Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Tsleil-Waututh

Nation must, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property must be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of the Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator must register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Tsleil-Waututh Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property must be paid first to the Tsleil-Waututh Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2017.*

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Tsleil-Waututh Nation.

The public tender [auction] will take place on:_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice must be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Tsleil-Waututh Nation must be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the Tsleil-Waututh Nation must, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property must be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator must register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property must be paid first to the Tsleil-Waututh Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE XI

NOTICE OF INTENTION TO COLLECT RENT TO PAY TAXES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____ (the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within THIRTY (30) days after delivery of this notice may result in the tax administrator, pursuant to subsection 46(2) of the *Tsleil-Waututh Nation Property Taxation Law, 2017*, delivering to the tenant(s) of the taxable property a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation, effective from the date of delivery of that Notice, all rent owing to you as it becomes due until all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE XII

NOTICE OF RENT COLLECTION TO PAY TAXES

TO: _____

ADDRESS: _____

RE: OUTSTANDING TAX DEBT OF: [insert name of debtor] (the "debtor")

DESCRIPTION OF INTEREST IN LAND: _____

_____ (the "taxable property")

TAKE NOTICE that the above-referenced debtor has failed to pay all taxes, penalties and interest due and owing to the Tsleil-Waututh Nation under the *Tsleil-Waututh Nation Property Taxation Law, 2017.*

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to the debtor in respect of these unpaid taxes, and a Notice of Intention to Collect Rent to Pay Taxes dated _____was delivered to the debtor, in accordance with subsections 27(1) and 46(2), respectively, of the *Tsleil-Waututh Nation Property Taxation Law, 2017.*

YOU ARE HEREBY REQUIRED TO PAY to the Tsleil-Waututh Nation, as a tenant of the taxable property and on account of the debtor's unpaid taxes, all rent that is due from you to the debtor, and all rent as it becomes due from you to the debtor, until you receive written notification from the Tsleil-Waututh Nation that all unpaid taxes in respect of the taxable property have been paid in full.

AND TAKE NOTICE THAT you may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation pursuant to this Notice.

AND TAKE NOTICE THAT this Notice is effective immediately on delivery.

All payments must be made to: Tax Administrator, Tsleil-Waututh Nation

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Taxation Law, 2010

Dated at Victoria, British Columbia this 15th day of March, 2010

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

PROPERTY TAXATION LAW, 2010

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X	Notice of Cancellation of Interest in Land

XI Certificate of Cancellation of Interest in Land
XII Notice of Discontinuance of Services
XIII Notice of Intention to Collect Rent to Pay Taxes
XIV Notice of Rent Collection to Pay Taxes

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes; and

C. The Council of the Tsleil-Waututh Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"Assessment Review Board" means the assessment review board established

under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Certificate of Cancellation of Interest in Land" means a certificate containing the information set out in Schedule XI;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"*First Nations Land Management Act*" means the *First Nations Land Management Act*, S.C. 1999, c. 24;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c. I-5;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" has the meaning given to that term in the Assessment Law;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

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"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Manager of Lands" means a person appointed by resolution as Manager of Lands, in accordance with the Land Code;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Minister" has the meaning given to that term in the Act;

"Notice of Cancellation of Interest in Land" means a notice containing the information set out in Schedule X;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule XII;

"Notice of Intention to Collect Rent to Pay Taxes" means a notice containing the information set out in Schedule XIII;

"Notice of Rent Collection to Pay Taxes" means a notice containing the information set out in Schedule XIV;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1)

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to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"tax installment payment plan" means a monthly plan for the payment of taxes, as set out in section 14;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Tsleil-Waututh Nation, and all penalties, interest and costs added to taxes under such a law;

"taxpayer" means a person liable for taxes in respect of taxable property;

"tenant" includes any person in possession of an interest in land, or who is entitled under a lease, license or other legal means to possess or occupy an interest in land, and includes a sub-tenant;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act; and

"Tsleil-Waututh Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all of the members of the Tsleil-Waututh Nation.

(2) In this Law, references to a Part (e.g. Part 1), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

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PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of their supervisor, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the Tsleil-Waututh Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the Tsleil-Waututh Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the Tsleil-Waututh Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the Tsleil-Waututh Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest must not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

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PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the Tsleil-Waututh Nation;

(b) subject to subsection (2), any interest in land held or occupied by the Tsleil-Waututh Nation or a Tsleil-Waututh Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the Tsleil-Waututh Nation, the Tsleil-Waututh Nation, or a Tsleil-Waututh Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the Tsleil-Waututh Nation, the Tsleil-Waututh Nation, or a Tsleil-Waututh Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

(a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

(b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(4) Council must in each taxation year determine all grants that are to be given under this Part and must authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars ($100).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the Tsleil-Waututh Nation during normal business hours, by cheque, money order or cash, or electronically.

(3) Payment of taxes made by cheque or money order must be made payable to the Tsleil-Waututh Nation.

(4) Where a taxpayer has been approved for the tax installment payment plan, taxes are due as set out in subsection (1), but are payable in accordance with subsection 14(4).

(5) For clarity, a taxpayer must pay taxes in accordance with subsections (1) and (2) unless the taxpayer has received approval to pay taxes under the tax installment payment plan.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 30 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year

under this Law;

(f) the amount of any unpaid taxes from previous taxation years; and

(g) if the taxpayer is paying taxes under the tax installment payment plan, the amount of each of the twelve (12) installment payments payable in the current taxation year.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Tax Installment Payment Plan

14.(1) A taxpayer of a residential property may, on or before July 2 in the year before the taxation year in which the tax installment payment plan is to apply, apply to the tax administrator to pay taxes in installments as set out in this section.

(2) In order to be accepted for the tax installment payment plan, the taxpayer must

(a) have no unpaid taxes owing to the Tsleil-Waututh Nation;

(b) complete and submit to the tax administrator an application in the form prescribed by the tax administrator from time to time, on or before July 2 in the year before the taxation year in which the tax installment plan is to apply;

(c) not have their taxes paid by their mortgage company; and

(d) if applicable, apply for the Home Owner Grant under subsection 10(2) on or before the deadline.

(3) Once approved under this section, the taxpayer remains on the tax installment payment plan from year to year, unless the taxpayer

(a) requests removal from the plan in writing to the tax administrator; or

(b) fails to pay an installment payment on or before the due date, and the tax administrator gives written notice to the taxpayer of removal from the plan.

(4) Installment payments under the tax installment payment plan must be paid as follows:

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(a) payments must be made on the second day of every month, beginning on August 2 of the year before the taxation year in which the taxes are due and ending on July 2 of the taxation year in which the taxes are due;

(b) the installments payable on August 2 through June 2 are, at the discretion of the taxpayer, either

(i) in an amount determined by the taxpayer provided that it is no less than one hundred dollars ($100), or

(ii) calculated in accordance with the following formula:

(previous year's tax bill + 5% / 11);

(c) the final installment payable on July 2 is the difference between the amount of taxes owing as set out in the tax notice and the total amount that has been paid in accordance with paragraph (b); and

(d) in the event that the amount paid under paragraph (b) is greater than the amount owing on the tax notice, the balance must be

(i) refunded to the taxpayer, or

(ii) applied to the next year's taxes for the property,

at the discretion of the taxpayer.

(5) Notwithstanding paragraph (4)(a),

(a) if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the installments may be determined using the amount the tax administrator estimates would have been levied on the property if taxes had been levied for the entire taxation year;

(b) if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the installments may be based on the estimated total amount of taxes to be levied on the property in the current year; and

(c) if the tax administrator considers that the installments are too high or too low in relation to its estimate of the total taxes that are to be levied on the property in the current year, the tax administrator may adjust the installments to the extent the tax administrator considers appropriate.

(6) Where a taxpayer fails to pay an installment by the due date for that installment, the tax administrator must, as soon as practicable, send a notice to the taxpayer

(a) advising of the default;

(b) setting out the amount due in accordance with subsection (4); and

(c) advising of the taxpayer's removal from the tax installment payment plan, in accordance with paragraph (3)(b).

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The Tax Notice must contain the information set out in subsection 13(2).

(3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(6) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(7) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in

accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the Tsleil-Waututh Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax must be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid must be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

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Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the Tsleil-Waututh Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) grants- or payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the Tsleil-Waututh Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Tsleil-Waututh Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of

reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV, XVI and XVII, the tax administrator must request authorization from Council by resolution.

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Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV, XVI and XVII and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIV, XV, XVI and XVII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the

individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located

on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Tsleil-Waututh Nation is deemed to have purchased the right to an assignment of the taxable

property for the amount of the upset price.

Notice to Minister and Manager of Lands

40. The tax administrator must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 42(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the Tsleil-Waututh Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must provide, to the Minister and the Manager of Lands, written notice of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the

redemption period, the Tsleil-Waututh Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the Tsleil-Waututh Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by Tsleil-Waututh Nation

45.(1) If the right to assignment of taxable property is purchased by the Tsleil-Waututh Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

CANCELLATION OF INTEREST IN LAND

Cancellation of Interest in Land

46.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may cancel the interest in land in respect of which the taxes are unpaid.

(2) Before proceeding under subsection (1), the tax administrator must, on at least two separate occasions at least twenty-one (21) days apart, deliver a Notice of Cancellation of Interest in Land to the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than nine (9) months after the second Notice of Cancellation of Interest in Land is delivered to the debtor, the tax administrator may cancel the interest in land held by the taxpayer.

(4) If the tax administrator cancels an interest in land in accordance with subsection (3), the tax administrator must, as soon as practicable,

(a) issue, and deliver to the debtor, a Certificate of Cancellation of Interest in Land; and

(b) register the Cancellation of Interest in Land in every registry in which the taxable property is registered at the time of the cancellation.

(5) Where the tax administrator cancels an interest in land in accordance with this section, the interest in land must

(a) with the consent of the Minister where applicable, revert to the Tsleil-Waututh Nation where the Tsleil-Waututh Nation was the lessor; or

(b) with the consent of the Minister where applicable, revert to the locatee in all other circumstances.

(6) Where the tax administrator cancels an interest in accordance with this

section, all taxes owing under this Law are also cancelled.

PART XVII

DISCONTINUANCE OF SERVICES

Discontinuance of Services

47.(1) Subject to this section, the Tsleil-Waututh Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Tsleil-Waututh Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Tsleil-Waututh Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVIII

RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

48.(1) Where

(a) taxes remain unpaid after a Tax Arrears Certificate is issued to a debtor, and

(b) the taxable property on which the unpaid taxes are owing is occupied in whole or in part by a tenant whose landlord is the debtor,

the tax administrator may recover the amount of unpaid taxes by collecting rent due to the debtor by a tenant, in accordance with this section.

(2) At least thirty (30) days before delivering a notice under subsection (3), the tax administrator must deliver a Notice of Intention to Collect Rent to Pay Taxes to the debtor, advising the debtor of the Tsleil-Waututh Nation's intention

to proceed under this section unless all unpaid taxes are paid in full within thirty (30) days.

(3) If the taxes remain unpaid more than thirty (30) days after the delivery of a Notice of Intention to Collect Rent to Pay Taxes, the tax administrator may deliver to the tenant a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation all rent owing to the debtor as it becomes due, until the Tsleil-Waututh Nation gives written notice to the tenant that all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

(4) A tenant may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation under this section.

PART XIX

GENERAL PROVISIONS

Disclosure of Information

49.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

50. Notwithstanding section 49, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the

information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

51. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

52.(1) No person may commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the Tsleil-Waututh Nation must be deemed to have been voluntarily paid.

Notices

53.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

54.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

55. The *Tsleil Waututh Nation (Burrard Indian Band) Consolidated Property Assessment and Taxation By-law 1997*, as amended, is hereby repealed in its entirety.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 01st day of February 2010, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Justin George

Councillor Jennifer Thomas

Councillor Lianna Martin

Councillor Maureen Thomas

Councillor Carleen Thomas

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SCHEDULE I

(Subsection 18(1))

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

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SCHEDULE II

(Subsection 15(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately. For eligible taxpayers, the amount of the monthly tax installment payments for the current taxation year is set out below.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

Taxes that are not paid by July 2 or, if applicable, by the due date for an installment payment, incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010*, Part XI.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____
Installment Payments	$_____/month

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

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SCHEDULE III

(Subsection 31(3))

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place	$ 50
3.	For advertising in newspaper	$ 350
4.	For time spent in conducting a seizure and sale of personal property	$ 50 per person per hour
5.	Actual cost of seizure and storage will be charged based on receipts.	

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SCHEDULE IV

(Subsection 21(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2010*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

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SCHEDULE V

(Subsection 28(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2010*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

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SCHEDULE VI

(Subsection 32(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 32(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, seizing the personal property described as follows: [general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published.

_____

Tax Administrator for TWN Dated: _____ , 20___.

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SCHEDULE VII

(Subsection 33(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Tsleil-Waututh Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 33(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property must be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds must be paid to the debtor.

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE VIII

(Subsection 37(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 37(2) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator must

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property must set out the upset price for the right to assignment of the taxable property and any

conditions attached to the acceptance of a bid.

4. The upset price must be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator must conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice must be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Tsleil-Waututh Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Tsleil-Waututh Nation must, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property must be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator must register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Tsleil-Waututh Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property must be paid first to the Tsleil-Waututh Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE IX

(Subsection 39(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Tsleil-Waututh Nation.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice must be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Tsleil-Waututh Nation must be deemed to have purchased the right to an assignment of the taxable property for the amount of

the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Tsleil-Waututh Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the Tsleil-Waututh Nation must, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property must be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator must register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property must be paid first to the Tsleil-

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Waututh Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

_____
Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

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SCHEDULE X

(Subsection 46(2))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within nine (9) months of the issuance of a Tax Arrears Certificate, the tax administrator may cancel the debtor's interest, pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being ninety (90) days from the date of issuance of this notice, the following interest(s) will be cancelled:

[list interest(s) to be cancelled]

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

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SCHEDULE XI

(Subsection 46(4))

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the Tsleil-Waututh Nation, hereby certify that the above-mentioned interest in land on reserve has been cancelled pursuant to subsection 46(4) of the *Tsleil-Waututh Nation Property Taxation Law, 2010* as a result of the failure of _____ _____ to pay the outstanding tax debt which was due and payable.

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE XII

(Subsection 47(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

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SCHEDULE XIII

(Subsection 48(2))

NOTICE OF INTENTION TO COLLECT RENT TO PAY TAXES

TO:

_____

ADDRESS:

_____

DESCRIPTION OF INTEREST IN LAND:_____

_____(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within THIRTY (30) days after delivery of this notice may result in the tax administrator, pursuant to subsection 48(2) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, delivering to the tenant(s) of the taxable property a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation, effective from the date of delivery of that Notice, all rent owing to you as it becomes due until all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ . 20___ .

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SCHEDULE XIV

(Subsection 48(3))

NOTICE OF RENT COLLECTION TO PAY TAXES

TO:_____

ADDRESS:

_____

RE: OUTSTANDING TAX DEBT OF: [insert name of debtor] (the "debtor")

DESCRIPTION OF INTEREST IN LAND:_____

_____(the "taxable property")

TAKE NOTICE that the above-referenced debtor has failed to pay all taxes, penalties and interest due and owing to the Tsleil-Waututh Nation under the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to the debtor in respect of these unpaid taxes, and a Notice of Intention to Collect Rent to Pay Taxes dated _____was delivered to the debtor, in accordance with subsections 28(1) and 47(2), respectively, of the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

YOU ARE HEREBY REQUIRED TO PAY to the Tsleil-Waututh Nation, as a tenant of the taxable property and on account of the debtor's unpaid taxes, all rent that is due from you to the debtor, and all rent as it becomes due from you to the debtor, until you receive written notification from the Tsleil-Waututh Nation that all unpaid taxes in respect of the taxable property have been paid in full.

AND TAKE NOTICE THAT you may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation pursuant to this Notice.

AND TAKE NOTICE THAT this Notice is effective immediately on delivery.

All payments must be made to: Tax Administrator, Tsleil-Waututh Nation

_____

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Transfer Tax Law, 2017

Dated at Kamloops, British Columbia this 21st day of September, 2017

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

PROPERTY TRANSFER TAX LAW, 2017

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SCHEDULES

I	Fair Market Value Determination
II	Information Required for Property Transfer Tax Returns
III	Notice of Property Transfer Tax Assessment
IV	Property Transfer Tax Certificate
V	Request for Information by Administrator
VI	Request for Reconsideration
VII	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the transfer of those interests; and

C. The Council of the Tsleil-Waututh Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"chief administrative officer" means the person, appointed by the Council who is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation;

"chief financial officer" means the person, appointed by the Council, who is responsible for the day-to-day management of the financial administration of the Tsleil-Waututh Nation;

"correcting transfer" means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

"Council" has the meaning given to that term in the Act;

"expenditure law" means a law enacted by the Tsleil-Waututh Nation under paragraph 5(1)(b) of the Act;

"fair market value" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" means land or improvements, or both, in the reserve and, without limitation, may

include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"lease" includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"member" means a member of the Tsleil-Waututh Nation;

"Notice of Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

"original transfer" means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in land was registered;

"permanent resident of Canada" means a permanent resident as defined in the *Immigration and Refugee Protection Act*;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"principal residence",

(a) for the purposes of section 12, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as his or her home,

(ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,

(iii) on which all of the improvements are residential improvements, and

(iv) that is not larger than a half (0.5) hectare, and

(b) for the purposes of sections 13 to 24, means the usual place where an individual makes his or her home;

"registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the Tsleil-Waututh Lands Register, or its successor, in which interests in land are registered;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"Request for Information" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses;

"residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"settlor" means, in relation to an interest in land held in trust, the person who

(a) contributed the interest in land to the trust estate, or

(b) contributed to the trust estate the assets used to acquire the interest in land,

whether or not that person is the creator of the trust;

"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxable transfer" means

(a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a grant of a life estate in a lease,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer;

"transferor" means a person from whom a transferee receives a taxable transfer;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act; and

"Tsleil-Waututh Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all of the members of the Tsleil-Waututh Nation.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a

time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Administrator

3.(1) The Council shall appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator shall fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the Tsleil-Waututh Nation from time to time.

(3) The administrator may, with the consent of the Council, the chief administrative officer or the chief financial officer, assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) On or before September 30 of each year, the administrator shall prepare and present a report to the Council on the administration of this Law during the previous fiscal year, which report shall include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) any appeals filed; and

(g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the Tsleil-Waututh Nation shall be placed in the local revenue account of the Tsleil-Waututh Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a taxable transfer relating to that interest in land; and

(b) shall be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the Tsleil-Waututh Nation; or

(b) the interest in land acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the Tsleil-Waututh Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee shall

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry shall refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes shall be made by electronic transfer to the Tsleil-Waututh Nation, or by cheque or money order made payable to the Tsleil-Waututh Nation.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator shall, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator shall determine the tax owing on the taxable transfer on the registration date, based on the best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator shall deliver a Notice of Tax Assessment to the transferee and section 31 applies.

Tax Rate

8.(1) The rate of tax levied under this Law is

(a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars ($200,000);

(b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars ($200,000) but does not exceed two million dollars ($2,000,000); and

(c) three percent (3%) of that portion of the fair market value that exceeds two million dollars ($2,000,000).

(2) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest in land,

the tax owing on the taxable transfer referred to in paragraph (b) shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(3) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(4) If

(a) a transferee that is a corporation (in this subsection and subsection (5) called the "corporate transferee") applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(5) For the purposes of subsection (4), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act*, on the registration date of the taxable transfer referred to in subsection (4).

Tax Return

9. A Return shall be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the Return on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters certified; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a taxable transfer under this Law where

(a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual shall be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

(a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;

(b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous

period of at least six (6) months;

(c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if

(i) the transferee is a beneficiary of the trust,

(ii) the transferee beneficiary is a related individual of the settlor of the trust, and

(iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment respecting the division of matrimonial or family property;

(e) to change a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;

(f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;

(g) in relation to the subdivision of a parcel into smaller parcels, where

(i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and

(ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;

(h) by which an interest in land reverts, escheats or is forfeited to the Tsleil-Waututh Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the Tsleil-Waututh Nation or the Crown is returned to its previous holder;

(i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;

(j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if

(i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(l) to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;

(m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same

interest in land to the transferor of the life estate in a concurrent transaction;

(n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;

(o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,

(ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and

(iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;

(p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and

(ii) the transferee is the beneficiary;

(q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if

(i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and

(ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;

(r) for the purpose of transferring an interest in land

(i) that was transferred in error, or

(ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;

(s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;

(t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes; or

(u) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.

(3) Despite paragraph (2)(u), the exemption from taxation in that paragraph does not apply to a taxable transfer where

(a) two (2) or more taxable transfers are made in respect of the same interest in land;

(b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;

(c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and

(d) the terms referred to in paragraph (c) exceed thirty (30) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

(a) the Tsleil-Waututh Nation as the sole transferee;

(b) a Tsleil-Waututh Nation Corporation as the sole transferee;

(c) a member where, in respect of the taxable transfer,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee's principal residence; or

(d) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person, provided that at least one of the members will use the interest in land as their principal residence.

(2) Where an exemption is given under paragraph (1)(b), (c) or (d), the Tsleil-Waututh Nation shall

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,

(b) has not previously

(i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,

(ii) held an interest in land under a lease that constituted the individual's principal residence, or

(iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and

(c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or First Nation enactment; and

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed five hundred thousand dollars ($500,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the residential improvement is the only improvement on the qualifying property;

(c) the transferee is a first-time home buyer;

(d) the transferee meets the requirements set out in section 16; and

(e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee is a first-time home buyer;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 shall establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee's principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

(a) the transferee inhabits the residential improvement as the transferee's principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and

(b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on the registration date, the transferee may apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee shall provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee's failure to meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator shall, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 16,

the administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(3) Subsection (2) does not apply where a transferee does not comply with section 16 only because

(a) the transferee dies before the first anniversary of the registration date; or

(b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under the *Tsleil-Waututh Nation Matrimonial Real Property* Law or under an applicable provincial or federal enactment relating to the division of matrimonial or family property.

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 24:

"qualifying individual" means an individual who is a Canadian citizen or a permanent resident of Canada;

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed the sum of the qualifying value of an interest in land and fifty thousand dollars ($50,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less; and

"qualifying value", in respect of an interest in land, means seven hundred and fifty thousand dollars ($750,000).

New Housing Exemption – Qualifications

20.(1) A transferee who applies for registration of a taxable transfer of a qualifying property that contains a residential improvement is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the transferee is a qualifying individual on the registration date;

(c) the taxable transfer is in respect of either of the following:

(i) a qualifying property in respect of which the residential improvement

(A) was constructed or placed on the property, and

(B) on the registration date, has not been used as a dwelling since the construction of the residential improvement began or since the residential improvement was placed on the property, as the case may be, or

(ii) a qualifying property that resulted from a subdivision of a parcel and in respect of which the residential improvement

(A) was developed from the division of an improvement that was on the parcel that was subdivided, and

(B) on the registration date, has not been used as a dwelling since the subdivision of the parcel;

(d) the qualifying property does not, on the registration date, contain a residential improvement other than a residential improvement that falls within the description in subparagraph (c)(i) or (ii);

(e) the application is the first application for registration in respect of the qualifying property,

(i) in the case of a qualifying property described in subparagraph (c)(i), since the residential improvement was completed or since the residential improvement was placed on the property, as the case may be, or

(ii) in the case of a qualifying property described in subparagraph (c)(ii), since the subdivision of the parcel;

(f) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) If the fair market value of a qualifying property exceeds the qualifying value of the property, the exemption under subsection (1) is the amount calculated as follows:

PTT x ((QV+50,000-FMV)/50,000)

where

FMV is the fair market value of the property;

PTT is the amount of tax that would be payable on the taxable transfer but for the exemption under subsection (1); and

QV is the qualifying value of the qualifying property.

(3) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee and the taxable transfer meet all of the requirements for the exemption;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee and the transfer for the exemption.

New Housing Exemption – Obligation to Inhabit as Principal Residence

21. A transferee who has applied for an exemption under section 20 or a refund under section 22 shall,

(a) beginning on a date that is not more than ninety-two (92) days after the registration date, and

(b) continuing to a date that is not earlier than the first anniversary of the registration date,

inhabit as the transferee's principal residence the residential improvement on the property.

New Housing Exemption – Refund where Principal Residence on Registration Date

22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.

(2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the administrator for a refund of the tax paid on the registration of the transaction by the transferee if

(a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and

(b) the application for the refund is made within eighteen (18) months after the registration date.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) On receiving an application under subsection (2), the administrator,

(a) if satisfied that the transferee

(i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and

(ii) became a qualifying individual on or before the first anniversary of the registration date,

shall refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and

(b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Refund where no Principal Residence on Registration Date

23.(1) A transferee of a qualifying property that does not, on the registration date, contain a residential improvement may apply for a refund of the tax paid on the registration date by the transferee if

(a) the transferee is a qualifying individual on the registration date or becomes a qualifying individual on or before the first anniversary of the registration date;

(b) before the first anniversary of the registration date, the transferee establishes a residential improvement on the property

(i) that the transferee inhabits, as the transferee's principal residence,

(A) beginning at the time the residential improvement is completed, and

(B) subject to subsection (2), continuing to a date that is not earlier than the first anniversary of the registration date, and

(ii) in respect of which the total costs incurred to establish the residential improvement, when added to the fair market value of the property at the registration date, do not exceed the sum of the qualifying value of the property and fifty thousand dollars ($50,000); and

(c) the application for the refund is made on a date that is

(i) after the first anniversary of the registration date, and

(ii) on or before the date that is eighteen (18) months after the registration date.

(2) The requirement set out in clause (1)(b)(i)(B) is deemed to have been met in respect of a property if the transferee fails to meet that requirement only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that

(i) the property was, on the registration date, a qualifying property that did not contain a residential improvement, and

(ii) the requirements for the refund set out in subsection (1) have been met,

shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the

exemption to which the transferee would have been entitled under section 20 had the property contained a residential improvement meeting the requirements in subsection 20(1); or

(b) if not satisfied that the requirements for the refund set out in subsection (1) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) A notice given under paragraph (3)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

24.(1) A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,

(a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;

(b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;

(c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or

(d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.

(2) A transferee referred to in subsection (1) shall pay to the Tsleil-Waututh Nation tax in the same amount that the transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.

(3) Where the administrator determines that subsection (1) applies to a transferee, the administrator shall deliver a Notice of Tax Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 or 23 for an amount greater than the amount to which the transferee is entitled under this Law shall pay to the Tsleil-Waututh Nation as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(5) Subsections (1) to (4) do not apply to a transferee who has obtained an exemption under section 20 or a refund under section 22 if the transferee does not comply with section 21 only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

Rule Respecting Exemptions

25. Despite sections 14 to 24, a transferee is not entitled to and shall not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI
INVESTIGATIONS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

26.(1) The administrator shall review every Return and every claim for an exemption submitted under this Law.

(2) The administrator may investigate whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) the tax owing has been paid as required by this Law; and

(d) any provision of this Law has been contravened.

Requests for Information

27.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person shall provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by the information provided under subsection (1).

Inspections

28.(1) The administrator or another person authorized by the Tsleil-Waututh Nation may, for any purpose related to the administration or enforcement of this Law,

(a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and

(b) examine any interest in land an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person shall not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII
REFUNDS

Refund of Taxes Paid

29.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

(a) a decision of the administrator under section 32, or

(b) an order of the court under section 33,

the tax payable is less than the amount actually paid, the administrator shall refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 6,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not re-submitted,

the administrator shall refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator shall refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator shall calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

30.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person shall

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application shall be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator shall refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator shall give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

31.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

(a) the fair market value of a taxable transfer;

(b) the applicability of an exemption claimed under this Law; and

(c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the fair market value indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable, or

(c) for any reason a transferee has not paid the correct amount of tax,

the administrator shall make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment shall set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the fair market value of the taxable transfer;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the total amount of tax payable on the taxable transfer;

(f) the amount of tax paid by the transferee;

(g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;

(h) the balance of tax owing or overpaid; and

(i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator shall refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) and (10), the administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 15 or 20, or an application for a refund is made under any of sections 17, 22 or 23, the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

Reconsideration of Tax Assessment

32.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within

sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration shall include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator shall consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator shall give a written notice of that decision to the transferee.

(5) Where, under subsection (3), the administrator decides to vary an assessment or provide a refund, the administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).

Appeal to Court

33.(1) An appeal lies from a decision of the administrator under section 32 to a court of competent jurisdiction.

(2) An appeal under this section shall be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX
RECORDS, RECEIPTS AND TAX CERTIFICATES

Record of Taxes Levied

34. The administrator shall keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting

each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Receipts for Payments

35. On receipt of a payment of taxes, the administrator shall issue a receipt to the taxpayer.

Tax Certificate

36.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each taxable transfer.

PART X
PENALTIES AND INTEREST

Interest

37. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year.

Penalty

38. Where this Law provides for a penalty to be added to unpaid taxes, a penalty of ten percent (10%) of the portion of the taxes that remain unpaid shall be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

39. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under any of sections 17, 22, 23 or 30, or

(c) relating to the fair market value of a taxable transfer,

the transferee shall pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

40.(1) Except where a penalty is applied under section 39, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 24 or 39, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

41.(1) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a

true copy by the administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the Tsleil-Waututh Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

42.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator shall give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

43.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator shall maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII

GENERAL PROVISIONS

Disclosure of Information

44.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an

individually identifiable form or business information in an identifiable form;

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in an determination made by the administrator, the Tsleil-Waututh Nation or any person authorized by the Tsleil-Waututh Nation;

(b) an error, defect, omission or error in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, administrator or any person authorized by the Tsleil-Waututh Nation to do something within the required time.

Limitation on Proceedings

47.(1) Except as specifically provided in this Law, a person shall not commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the Tsleil-Waututh Nation is deemed to have been paid voluntarily.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

PART XIII

TRANSITIONAL PROVISIONS AND COMING INTO FORCE

Transitional Provisions

50. Despite anything to the contrary in this Law, as a transitional measure, the tax does not apply to a sale of a residential property from a Tsleil-Waututh Nation Corporation, as vendor, where a written pre-sale agreement respecting that property was duly executed by both the purchaser and the vendor on or before September 15, 2016, and the sale and transfer closes and completes after the date on which this Law comes into force.

Repeal

51. The *Tsleil-Waututh Nation Property Transfer Tax Law, 2016* is hereby repealed in its entirety.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 18 day of Sept, 2017, at N. Van, in the Province of British Columbia.

A quorum of Council consists of three (3) members of the Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna George

Councillor Michelle George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the Tsleil-Waututh Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease shall be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term shall be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the

payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 100 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed one hundred (100) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator shall use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

VFS x P

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1 Term of Lease Agreement or Life Expectancy	Column 2 Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30	11.3
31	11.3
32	11.4
33	11.5
34	11.6
35	11.7
36	11.7
37	11.8
38	11.8
39	11.9
40	11.9
41	12.0
42	12.0
43	12.0
44	12.1

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
45	12.1
46	12.1
47	12.2
48	12.2
49	12.2
50	12.2
51	12.3
52	12.3
53	12.3
54	12.3
55	12.3
56	12.3
57	12.3
58	12.4
59	12.4
60	12.4
61	12.4
62	12.4
63	12.4
64	12.4
65	12.4
66	12.4
67	12.4
68	12.4
69	12.4
70	12.4
71	12.4
72	12.5
73	12.5
74	12.5
75	12.5
76	12.5
77	12.5
78	12.5
79	12.5
80	12.5
81	12.5
82	12.5
83	12.5
84	12.5
85	12.5
86	12.5
87	12.5
88	12.5
89	12.5

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
90	12.5
91	12.5
92	12.5
93	12.5
94	12.5
95	12.5
96	12.5
97	12.5
98	12.5
99	12.5
100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33

Tsleil-Waututh Nation Property Transfer Tax Law, 2017

Age of Transferee	Male Life Expectancy	Female Life Expectancy
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78

Tsleil-Waututh Nation Property Transfer Tax Law, 2017

Age of Transferee	Male Life Expectancy	Female Life Expectancy
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

SCHEDULE II

TSLEIL-WAUTUTH NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the taxable transfer relates;

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the fair market value of the taxable transfer, determined in accordance with the Law;

(g) for a pre-paid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not pre-paid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and

(j) the calculation of the amount of property transfer tax payable on the taxable transfer.

SCHEDULE III

TSLEIL-WAUTUTH NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 31 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017* to:

NAME: _____

ADDRESS: _____

_____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN LAND DESCRIBED AS: _____

_____

DATE OF TRANSFER:_____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$ _____
FAIR MARKET VALUE OF TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$ _____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$ _____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$ _____
TOTAL TAXES DUE AND OWING:	$ _____

DUE DATE: _____ , 20__

All taxes owing are due and payable in full on or before the due date.

Payments shall be made by electronic transfer, or shall be made by money order or cheque at the offices of the Tsleil-Waututh Nation, located at [insert address] during normal business hours.

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund under section 17,

__ in support of an application for a refund under section 22,

__ in support of an application for a refund under section 23,

__ in support of an application for a refund under section 30, or

__ relating to the fair market value of a taxable transfer.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to the Tsleil-Waututh Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the Tsleil-Waututh Nation

SCHEDULE IV

TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 27 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: Administrator for the Tsleil-Waututh Nation
[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2017*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in land described as:[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____, 20__.

SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$100
2.	For service of notice on each person or place by the Tsleil-Waututh Nation	$100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	Actual costs not listed above that are incurred by the Tsleil-Waututh Nation for carrying out the enforcement measures under this Law will be charged based on receipts.	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX LAW, 2016
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SCHEDULES

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II	Information Required for Property Transfer Tax Returns
III	Notice of Property Transfer Tax Assessment
IV	Property Transfer Tax Certificate
V	Request for Information by Administrator
VI	Request for Reconsideration
VII	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the transfer of those interests; and

C. The Council of the Tsleil-Waututh Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"chief administrative officer" means the person, appointed by the Council who is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation;

"chief financial officer" means the person, appointed by the Council, who is responsible for the day-to-day management of the financial administration of the Tsleil-Waututh Nation;

"correcting transfer" means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

"Council" has the meaning given to that term in the Act;

"expenditure law" means a law enacted by the Tsleil-Waututh Nation under paragraph 5(1)(b) of the Act;

"fair market value" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" means land or improvements, or both, in the reserve and, without limitation, may

include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"lease" includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"member" means a member of the Tsleil-Waututh Nation;

"Notice of Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

"original transfer" means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in land was registered;

"permanent resident of Canada" means a permanent resident as defined in the *Immigration and Refugee Protection Act*;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"principal residence",

(a) for the purposes of section 12, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as his or her home,

(ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,

(iii) on which all of the improvements are residential improvements, and

(iv) that is not larger than a half (0.5) hectare, and

(b) for the purposes of sections 13 to 24, means the usual place where an individual makes his or her home;

"registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the Tsleil-Waututh Lands Register, or its successor, in which interests in land are registered;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"Request for Information" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses;

"residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"settlor" means, in relation to an interest in land held in trust, the person who

(a) contributed the interest in land to the trust estate, or

(b) contributed to the trust estate the assets used to acquire the interest in land,

whether or not that person is the creator of the trust;

"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxable transfer" means

(a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a grant of a life estate in a lease,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer;

"transferor" means a person from whom a transferee receives a taxable transfer;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act;

"Tsleil-Waututh Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all of the members of the Tsleil-Waututh Nation; and

"wholly-owned Tsleil-Waututh Nation Corporation" means a corporation in which all of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all the members of the Tsleil-Waututh Nation.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed

to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Administrator

3.(1) The Council shall appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator shall fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the Tsleil-Waututh Nation from time to time.

(3) The administrator may, with the consent of the Council, the chief administrative officer or the chief financial officer, assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) On or before September 30 of each year, the administrator shall prepare and present a report to the Council on the administration of this Law during the previous fiscal year, which report shall include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) any appeals filed; and

(g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the Tsleil-Waututh Nation shall be placed in the local revenue account of the Tsleil-Waututh Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a taxable transfer relating to that interest in land; and

(b) shall be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the Tsleil-Waututh Nation; or

(b) the interest in land acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the Tsleil-Waututh Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee shall

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry shall refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes shall be made by electronic transfer to the Tsleil-Waututh Nation, or by cheque or money order made payable to the Tsleil-Waututh Nation.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator shall, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator shall determine the tax owing on the taxable transfer on the registration date, based on the

best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator shall deliver a Notice of Tax Assessment to the transferee and section 31 applies.

Tax Rate

8.(1) The rate of tax levied under this Law is

(a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars ($200,000);

(b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars ($200,000) but does not exceed two million dollars ($2,000,000); and

(c) three percent (3%) of that portion of the fair market value that exceeds two million dollars ($2,000,000).

(2) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest in land,

the tax owing on the taxable transfer referred to in paragraph (b) shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(3) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(4) If

(a) a transferee that is a corporation (in this subsection and subsection (5) called the "corporate transferee") applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(5) For the purposes of subsection (4), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act*, on the registration date of the taxable transfer referred to in subsection (4).

Tax Return

9. A Return shall be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the Return on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters certified; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a taxable transfer under this Law where

(a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual shall be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

(a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;

(b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;

(c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if

(i) the transferee is a beneficiary of the trust,

(ii) the transferee beneficiary is a related individual of the settlor of the trust, and

(iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment respecting the division of matrimonial or family property;

(e) to change a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;

(f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;

(g) in relation to the subdivision of a parcel into smaller parcels, where

(i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and

(ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;

(h) by which an interest in land reverts, escheats or is forfeited to the Tsleil-Waututh Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the Tsleil-Waututh Nation or the Crown is returned to its previous holder;

(i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;

(j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if

(i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(l) to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;

(m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction;

(n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;

(o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,

(ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and

(iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;

(p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and

(ii) the transferee is the beneficiary;

(q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if

(i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and

(ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;

(r) for the purpose of transferring an interest in land

(i) that was transferred in error, or

(ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;

(s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;

(t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes; or

(u) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.

(3) Despite paragraph (2)(u), the exemption from taxation in that paragraph does not apply to a taxable transfer where

(a) two (2) or more taxable transfers are made in respect of the same interest in land;

(b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;

(c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and

(d) the terms referred to in paragraph (c) exceed thirty (30) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

(a) the Tsleil-Waututh Nation as the sole transferee;

(b) a wholly-owned Tsleil-Waututh Nation Corporation as the sole transferee;

(c) a Tsleil-Waututh Nation Corporation as the sole transferee;

(d) a member where, in respect of the taxable transfer,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee's principal residence; or

(e) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person, provided that at least one of the members will use the interest in land as their principal residence.

(2) Where an exemption is given under paragraph (1)(c), (d) or (e), the Tsleil-Waututh Nation shall

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,

(b) has not previously

(i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,

(ii) held an interest in land under a lease that constituted the individual's principal residence, or

(iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and

(c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or First Nation enactment; and

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed five hundred thousand dollars ($500,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the residential improvement is the only improvement on the qualifying property;

(c) the transferee is a first-time home buyer;

(d) the transferee meets the requirements set out in section 16; and

(e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee is a first-time home buyer;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 shall establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee's principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

(a) the transferee inhabits the residential improvement as the transferee's principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and

(b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on the registration date, the transferee may apply to the administrator under

subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee shall provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee's failure to meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator shall, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 16,

the administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to the

Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(3) Subsection (2) does not apply where a transferee does not comply with section 16 only because

(a) the transferee dies before the first anniversary of the registration date; or

(b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under the *Tsleil-Waututh Nation Matrimonial Real Property* Law or under an applicable provincial or federal enactment relating to the division of matrimonial or family property.

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 24:

"qualifying individual" means an individual who is a Canadian citizen or a permanent resident of Canada;

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed the sum of the qualifying value of an interest in land and fifty thousand dollars ($50,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less; and

"qualifying value", in respect of an interest in land, means seven hundred and fifty thousand dollars ($750,000).

New Housing Exemption – Qualifications

20.(1) A transferee who applies for registration of a taxable transfer of a qualifying property that contains a residential improvement is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the transferee is a qualifying individual on the registration date;

(c) the taxable transfer is in respect of either of the following:

(i) a qualifying property in respect of which the residential improvement

(A) was constructed or placed on the property, and

(B) on the registration date, has not been used as a dwelling since the construction of the residential improvement began or since the residential improvement was placed on the property, as the case may be, or

(ii) a qualifying property that resulted from a subdivision of a parcel and in respect of which the residential improvement

(A) was developed from the division of an improvement that was on the parcel that was subdivided, and

(B) on the registration date, has not been used as a dwelling since the subdivision of the parcel;

(d) the qualifying property does not, on the registration date, contain a residential improvement other than a residential improvement that falls within the description in subparagraph (c)(i) or (ii);

(e) the application is the first application for registration in respect of the qualifying property,

(i) in the case of a qualifying property described in subparagraph (c)(i), since the residential improvement was completed or since the residential improvement was placed on the property, as

the case may be, or

(ii) in the case of a qualifying property described in subparagraph (c)(ii), since the subdivision of the parcel;

(f) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) If the fair market value of a qualifying property exceeds the qualifying value of the property, the exemption under subsection (1) is the amount calculated as follows:

PTT x ((QV+50,000-FMV)/50,000)

where

FMV is the fair market value of the property;

PTT is the amount of tax that would be payable on the taxable transfer but for the exemption under subsection (1); and

QV is the qualifying value of the qualifying property.

(3) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee and the taxable transfer meet all of the requirements for the exemption;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee and the transfer for the exemption.

New Housing Exemption – Obligation to Inhabit as Principal Residence

21. A transferee who has applied for an exemption under section 20 or a refund under section 22 shall,

(a) beginning on a date that is not more than ninety-two (92) days after the registration date, and

(b) continuing to a date that is not earlier than the first anniversary of the registration date,

inhabit as the transferee's principal residence the residential improvement on the property.

New Housing Exemption – Refund where Principal Residence on Registration Date

22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.

(2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the administrator for a refund of the tax paid on the registration of the transaction by the transferee if

(a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and

(b) the application for the refund is made within eighteen (18) months after the registration date.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refund the portion of the amount of tax paid by the transferee that is equivalent

to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) On receiving an application under subsection (2), the administrator,

(a) if satisfied that the transferee

(i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and

(ii) became a qualifying individual on or before the first anniversary of the registration date,

shall refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and

(b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Refund where no Principal Residence on Registration Date

23.(1) A transferee of a qualifying property that does not, on the registration date, contain a residential improvement may apply for a refund of the tax paid on the registration date by the transferee if

(a) the transferee is a qualifying individual on the registration date or becomes a qualifying individual on or before the first anniversary of the registration date;

(b) before the first anniversary of the registration date, the transferee establishes a residential improvement on the property

(i) that the transferee inhabits, as the transferee's principal residence,

(A) beginning at the time the residential improvement is completed, and

(B) subject to subsection (2), continuing to a date that is not earlier than the first anniversary of the registration date, and

(ii) in respect of which the total costs incurred to establish the residential improvement, when added to the fair market value of the property at the registration date, do not exceed the sum of the qualifying value of the property and fifty thousand dollars ($50,000); and

(c) the application for the refund is made on a date that is

(i) after the first anniversary of the registration date, and

(ii) on or before the date that is eighteen (18) months after the registration date.

(2) The requirement set out in clause (1)(b)(i)(B) is deemed to have been met in respect of a property if the transferee fails to meet that requirement only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that

(i) the property was, on the registration date, a qualifying property that did not contain a residential improvement, and

(ii) the requirements for the refund set out in subsection (1) have been met,

shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled under section 20 had the property contained a residential improvement meeting the requirements in subsection 20(1); or

(b) if not satisfied that the requirements for the refund set out in subsection (1) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) A notice given under paragraph (3)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

24.(1) A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,

(a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;

(b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;

(c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or

(d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.

(2) A transferee referred to in subsection (1) shall pay to the Tsleil-Waututh Nation tax in the same amount that the transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.

(3) Where the administrator determines that subsection (1) applies to a transferee, the administrator shall deliver a Notice of Tax Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 or 23 for an amount greater than the amount to which the transferee is entitled under this Law shall pay to the Tsleil-Waututh Nation as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(5) Subsections (1) to (4) do not apply to a transferee who has obtained an exemption under section 20 or a refund under section 22 if the transferee does not comply with section 21 only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

Rule Respecting Exemptions

25. Despite sections 14 to 24, a transferee is not entitled to and shall not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI

INVESTIGATIONS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

26.(1) The administrator shall review every Return and every claim for an exemption submitted under this Law.

(2) The administrator may investigate whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) the tax owing has been paid as required by this Law; and

(d) any provision of this Law has been contravened.

Requests for Information

27.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person shall provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by the information provided under subsection (1).

Inspections

28.(1) The administrator or another person authorized by the Tsleil-Waututh Nation may, for any purpose related to the administration or enforcement of this Law,

(a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and

(b) examine any interest in land an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person shall not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII

REFUNDS

Refund of Taxes Paid

29.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

(a) a decision of the administrator under section 32, or

(b) an order of the court under section 33,

the tax payable is less than the amount actually paid, the administrator shall refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 6,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not re-submitted,

the administrator shall refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator shall refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator shall calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

30.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person shall

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application shall be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator shall refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator shall give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

31.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

(a) the fair market value of a taxable transfer;

(b) the applicability of an exemption claimed under this Law; and

(c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the fair market value indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable, or

(c) for any reason a transferee has not paid the correct amount of tax,

the administrator shall make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment shall set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the fair market value of the taxable transfer;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the total amount of tax payable on the taxable transfer;

(f) the amount of tax paid by the transferee;

(g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;

(h) the balance of tax owing or overpaid; and

(i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator shall refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) and (10), the administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 15 or 20, or an application for a refund is

made under any of sections 17, 22 or 23, the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

Reconsideration of Tax Assessment

32.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration shall include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator shall consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator shall give a written notice of that decision to the transferee.

(5) Where, under subsection (3), the administrator decides to vary an assessment or provide a refund, the administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).

Appeal to Court

33.(1) An appeal lies from a decision of the administrator under section 32 to a court of competent jurisdiction.

(2) An appeal under this section shall be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX

RECORDS, RECEIPTS AND TAX CERTIFICATES

Record of Taxes Levied

34. The administrator shall keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Receipts for Payments

35. On receipt of a payment of taxes, the administrator shall issue a receipt to the taxpayer.

Tax Certificate

36.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each taxable transfer.

PART X

PENALTIES AND INTEREST

Interest

37. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year.

Penalty

38. Where this Law provides for a penalty to be added to unpaid taxes, a penalty of ten percent (10%) of the portion of the taxes that remain unpaid shall be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

39. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under any of sections 17, 22, 23 or 30, or

(c) relating to the fair market value of a taxable transfer,

the transferee shall pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

40.(1) Except where a penalty is applied under section 39, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 24 or 39, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

41.(1) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the Tsleil-Waututh Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

42.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator shall give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

43.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator shall maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

44.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in an determination made by the administrator, the Tsleil-Waututh Nation or any person authorized by the Tsleil-Waututh Nation;

(b) an error, defect, omission or error in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, administrator or any person authorized by the Tsleil-Waututh Nation to do something within the required time.

Limitation on Proceedings

47.(1) Except as specifically provided in this Law, a person shall not commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the Tsleil-Waututh Nation is deemed to have been paid voluntarily.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

PART XIII

TRANSITIONAL PROVISIONS AND COMING INTO FORCE

Transitional Provisions

50. Despite anything to the contrary in this Law, as a transitional measure, the tax does not apply to a sale of a residential property where a written agreement of purchase and sale is duly executed by both the purchaser and the vendor on or before the date this Law comes into force, provided that the sale and transfer closes and completes no later than six (6) months after the date on which this Law comes into force.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 19 day of August, 2016, at North Van, in the Province of British Columbia.

A quorum of Council consists of three (3) members of the Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE I
FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the Tsleil-Waututh Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease shall be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term shall be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the

payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 100 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed one hundred (100) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator shall use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

VFS x P

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1 Term of Lease Agreement or Life Expectancy	Column 2 Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
30	11.3
31	11.3
32	11.4
33	11.5
34	11.6
35	11.7
36	11.7
37	11.8
38	11.8
39	11.9
40	11.9
41	12.0
42	12.0
43	12.0
44	12.1
45	12.1
46	12.1
47	12.2
48	12.2
49	12.2
50	12.2
51	12.3
52	12.3
53	12.3
54	12.3
55	12.3
56	12.3
57	12.3
58	12.4
59	12.4
60	12.4
61	12.4
62	12.4
63	12.4
64	12.4
65	12.4
66	12.4
67	12.4
68	12.4
69	12.4
70	12.4
71	12.4
72	12.5
73	12.5

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
74	12.5
75	12.5
76	12.5
77	12.5
78	12.5
79	12.5
80	12.5
81	12.5
82	12.5
83	12.5
84	12.5
85	12.5
86	12.5
87	12.5
88	12.5
89	12.5
90	12.5
91	12.5
92	12.5
93	12.5
94	12.5
95	12.5
96	12.5
97	12.5
98	12.5
99	12.5
100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Age of Transferee	Male Life Expectancy	Female Life Expectancy
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Age of Transferee	Male Life Expectancy	Female Life Expectancy
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

SCHEDULE II

TSLEIL-WAUTUTH NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the taxable transfer relates;

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the fair market value of the taxable transfer, determined in accordance with the Law;

(g) for a pre-paid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not pre-paid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and

(j) the calculation of the amount of property transfer tax payable on the taxable transfer.

SCHEDULE III

TSLEIL-WAUTUTH NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 31 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016* to:

NAME: _____

ADDRESS: _____

_____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN LAND DESCRIBED AS: _____

_____

DATE OF TRANSFER:_____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$ _____
FAIR MARKET VALUE OF TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$ _____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$ _____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$ _____
TOTAL TAXES DUE AND OWING:	$ _____

DUE DATE: _____, 20__

All taxes owing are due and payable in full on or before the due date.

Payments shall be made by electronic transfer, or shall be made by money order or cheque at the offices of the Tsleil-Waututh Nation, located at [insert address] during normal business hours.

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund under section 17,

__ in support of an application for a refund under section 22,

__ in support of an application for a refund under section 23,

__ in support of an application for a refund under section 30, or

__ relating to the fair market value of a taxable transfer.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to the Tsleil-Waututh Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the Tsleil-Waututh Nation

SCHEDULE IV

TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE V

REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 27 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: Administrator for the Tsleil-Waututh Nation
[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in land described as:[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____, 20__.

SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$100
2.	For service of notice on each person or place by the Tsleil-Waututh Nation	$100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	Actual costs not listed above that are incurred by the Tsleil-Waututh Nation for carrying out the enforcement measures under this Law will be charged based on receipts.	

TSEYCUM FIRST NATION

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Tseycum First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Tseycum First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Tseycum First Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Tseycum First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of February, 2017, at Tseycum First Nation, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Tanya Jimmy

Councillor Brian Jimmy

Councillor Robin Bill

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

119. This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tzeachten First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Derek Epp

Councilor Loren Muth

Councilor Catherine R. Hall

Councilor Kenneth Malloway

Councilor Melvin Williams Jr.

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$2,876,518.00
b. Property Transfer Taxes	$700,000.00
Total:	**$3,576,518.00**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$5,000.00
b. General Administrative	$97,253.00
c. Other General Government	$250,000.00
d. Taxation Database & Systems	$6,200.00
2. Protection Services	
a. Other Protective Services	$17,240.00
b. Local Service Agreement	$468,902.00
3. Transportation	
a. Roads and Streets	$12,300.00
b. Local Service Agreement	$247,823.00
4. Recreation and Cultural Services	
a. Recreation	$1,233,643.00
b. Local Service Agreement	$276,046.00
5. Community Development	
a. Planning and Zoning	
b. Community Planning	$136,450.00
c. Economic Development Program	
b. Land Rehabilitation and Beautification	530,107.00
c. Local Service Agreement - Planning/Development	$48,516.00
6. Environment Health Services	
a. Sewage Collection and Disposal	$40,850.00
b. Garbage Waste Collection and Disposal	$40,850.00
c. Local Service Agreement - Environmental Health	$98,780.00

d. Local Service Agreement - Water/Sewer		$203,876.00
7. Fiscal Services	$ 0	
8. Other Services	$ 0	
9. Grants		
a. Homeowner Grants		$790,000.00
10. Contingency Amounts		
a. Contingency Amounts		$45,000.00
11. Transfers into reserve funds	$ 0	
12. Repayment of moneys borrowed from reserve funds	$0	
TOTAL EXPENDITURES		$4,548,836.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 972,318.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

The First Nation has the following service agreement:

- City of Chilliwack, $1,343,944.00, for various municipal services

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 29th day of May, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"First Nation" means the Tzeachten First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2017, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Derek Epp

Councilor Loren Muth

Councilor Catherine R. Hall

Councilor Kenneth Malloway

Councilor Melvin Williams Jr.

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value in:	
	Improvements	Land
Rates For District: Tzeachten		
1 Residential	6.11371	6.37365
2 Utilities	54.20958	56.82069
5 Light Industry	14.46325	15.03089
6 Business and Other	14.60769	15.20311

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

UPPER NICOLA BAND

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Expenditure Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Upper Nicola Band Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Upper Nicola Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Upper Nicola Band Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31,2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2017, at Douglas Lake in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Harvey McLeod

Councillor Brian Holmes

Councillor David Lindley

Councillor Dennis MacDonald

Councillor Wallace Michel

Councillor Clarine Paul

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES		
1	Local revenues to be collected in budget year:	
	a. Property Tax Revenues	$1,975.91
	b. Payments received in lieu of taxes	
TOTAL REVENUES		**$1,975.91**
PART 2: EXPENDITURES		
1	General Government Expenditures	
	a. General Administrative	$1,798.91
2	Protection Services	
3	Transportation	
4	Recreation and Cultural Services	
5	Community Development	
6	Environment Health Services	
7	Fiscal Services	
8	Other Services	
9	Grants	
10	Contingency Amounts	$177.00
TOTAL EXPENDITURES		**$1,975.91**
PART 3: ACCUMULATED SURPLUS/DEFICIT		$0.00
1. Accumulated Surplus – Local revenues carried forward from the previous budget year		
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year		
BALANCE		**$0.00**

Note: The First Nation had no service agreements with third-party service providers during the budget year.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

UPPER NICOLA BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Upper Nicola Band Property Assessment Law, 2016*;

"First Nation" means the Upper Nicola Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation un5.der a property taxation law; and

"Taxation Law" means the *Upper Nicola Band Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2017, at Douglas Lake in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Harvey McLeod

Councillor Brian Holmes

Councillor David Lindley

Councillor Dennis MacDonald

Councillor Wallace Michel

Councillor Clarine Paul

SCHEDULE

TAX RATES

PROPERTY CLASS		RATE PER $1,000 OF ASSESSED VALUE
Class 1	Residential	5.79532
Class 2	Utilities	27.10441
Class 4	Major Industry	20.36772
Class 5	Light Industry	16.95892
Class 6	Business and Other	14.42475
Class 8	Recreational Property/Non Profit Organization	6.34072
Class 9	Farm	10.14072

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the *We Wai Kai* Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at Campbell River, in the Province of B.C.

A quorum of Council consists of Five (5) members of Council.

Chief Brian Assu

Councillor Kim Duncan

Councillor Ted Assu

Councillor Cindy Inrig

Councillor Daniel Billy

Councillor Ted Lewis

Councillor Ronnie Chickite

Councillor Keith Wilson

Councillor Jonathan Chickite

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 81,474.20
TOTAL REVENUES	**$ 81,474.20**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	13,500.00
c. BC Assessment	1,200.00
2. Protection Services	
a. Policing	4,000.00
b. Firefighting	
c. Regulatory Measures	5,000.00
d. Other Protective Services	5,000.00
3. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	1,000.00
c. Parking	
d. Public Transit	18,000.00
e. Other Transportation	
4. Community Development	
a. Planning and Zoning	10,000.00
5. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	5,000.00
d. Recycling	2,000.00
e. Other Environmental Services	
6. Contingency Amounts	$ 1774.20
TOTAL EXPENDITURES	**$ 81,474.20**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenue carried forward from The previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward From the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$ 1,200.00
b. City of Campbell River	$ 4,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"First Nation" means the We Wai Kai Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017 at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Brian Assu

Councillor Kim Duncan

Councillor Ted Assu

Councillor Cindy Inrig

Councillor Daniel Billy

Councillor Ted Lewis

Councillor Ronnie Chickite

Councillor Keith Wilson

Councillor Jonathan Chickite

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	9.98428
Class 2 – Utilities	57.94498
Class 4 – Major Industry	48.44863
Class 5 – Light Industry	23.61420
Class 6 - Business and Other	22.76754
Class 8 – Recreational Property/Non-Profit Organization	13.29507
Class 9 – Farm	14.66848

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHISPERING PINES / CLINTON INDIAN BAND

615 Whispering Pines Drive
Kamloops, BC V2B 8S4
Phone: (250) 579-5722
Fax: (250) 579-8367

Website: www.wpcib.com

WHISPERING PINES/CLINTON INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2017*;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of September, 2017, at Whispering Pines/Clinton Indian Band IR4, in the Province of British Columbia.

A quorum of Council consists of two (-2-) members of Council.

Chief Steve Tresierra

Councillor Edward LeBourdais

Councillor Debbie Van De Mosselaer

WHISPERING PINES / CLINTON INDIAN BAND

615 Whispering Pines Drive
Kamloops, BC V2B 8S4
Phone: (250) 579-5722
Fax: (250) 579-8367

Website: www.wpcib.com

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
British Columbia	
Class 1 – Residential	5.03772
Class 2 – Utilities	25.95192
Class 4 - Major Industry	19.24804
Class 5 - Light Industry	15.83924
Class 6 - Business and Other	13.61796
Class 8 - Recreational Property/Non-Profit Organization	6.01142
Class 9 - Farm	9.81142

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Williams Lake Indian Band Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2017, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ann Louie

Councillor Heather Mckenzie

Councillor Chris Wycotte Sr

Councillor Willie Sellars

Councillor Andrew Meshue

Councillor Rick Gilbert

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$17,607
TOTAL REVENUES:	**$17,607**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$5,962
b. General Administrative	$600
2. Transportation	
a. Public Transit	$15,658
3. Recreation and Cultural Services	
a. Recreation	$7,399
b. Culture	$5,000
4. Community Development	
a. Housing	$14,485
b. Land Rehabilitation and Beautification	$4,000
5. Contingency Amounts	
a. Contingency Amounts	$902
TOTAL EXPENDITURES:	**$54,006**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 36,399
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment Law, 2016*;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Williams Lake Indian Band Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2017, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Ann Louie

Councillor Heather McKenzie

Councillor Chris Wycotte Sr

Councillor Willie Sellars

Councillor Andrew Meshue

Councillor Rick Gilbert

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value in:
1 Residential	5.98344
2 Utilities	26.40064
4 Major Industry	-
5 Light Industry	16.27518
6 Business and Other	13.93213
8 Recreational Property/Non-Profit Organization	6.13964
9 Farm	9.93964

Manitoba

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BUFFALO POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011;* as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013;*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in

accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of April, 2017, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Herman Green

Councillor Drew Thunder

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$457,310.00
TOTAL REVENUES	**$457,310.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 20,000.00
b. General Administrative	$ 84,214.00
c. Other General Government	$ 26,500.00
2. Protection Services	
a. Firefighting	$ 20,378.00
b. Other Protective Services	$ 1,000.00
3. Transportation	
a. Roads and Streets	$152,725.00
b. Snow and Ice Removal	$ 22,972.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	$ 40,000.00
5. Community Development	
a. Other Regional Planning and Development	$ 2,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 45,000.00
7. Other Services	
a. Education	$ 2,000.00
8. Contingency Amounts	$ 40,521.00
TOTAL EXPENDITURES	**$457,310.00**
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BUFFALO POINT FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12nd day of April, 2017, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Herman Green

Councillor Drew Thunder

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000
Residential 1	17.922
Residential 2	17.922
Residential 3: Condominiums and Co-operatives	17.922
Farm Property	17.922
Pipeline Property	17.922
Railway Property	17.922
Institutional Property	17.922
Designated Recreational Property	17.922
Other Property	17.922

FISHER RIVER

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Fisher River Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Fisher River Cree Nation enacted the *Fisher River Cree Nation Financial Administration Law, 2015* on March 16, 2015 and received compliance approval of the law from the Board on March 31, 2015; and

D. The Council of Fisher River Cree Nation desires to repeal the *Fisher River Cree Nation Financial Administration Law, 2015* and enact the *First River Financial Admnistration Law, 2017.*

NOW THEREFORE the Council of the Fisher River Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Fisher River Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Financial Advisory Committee" means the Financial Advisory Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Financial Advisory Committee;

"First Nation" means Fisher River as Scheduled to the Act;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"director of finance" means the person appointed director of finance under section 19;

"director of operations" means the person appointed director of operations under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Financial Advisory Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Financial Advisory Committee

Interpretation

11. In this Division, "Committee" means the Financial Advisory Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the director of finance; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations' duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Financial Advisory Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the director of finance under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the director of operations, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the director of finance the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the director of finance the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the director of operations, director of finance, Financial Advisory Committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Financial Advisory Committee and all other committees of the Council and the First Nation,

(ii) the director of operations, the director of finance, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Financial Advisory Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Financial Advisory Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the director of finance.

DIVISION 4 - General Matters

Advances

42.(1) The director of operations or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the director of finance.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Financial Advisory Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Financial Advisory Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Financial Advisory Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Financial Advisory Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The director of finance must provide draft annual financial statements to the Financial Advisory Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Financial Advisory Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The director of finance must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The director of finance must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Financial Advisory Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Financial Advisory Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Financial Advisory Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Financial Advisory Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Financial Advisory Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Financial Advisory Committee, and

(iii) the director of finance; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Financial Advisory Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Financial Advisory Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Financial Advisory Committee meeting, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Financial Advisory Committee

93.(1) On or before January 15 of each year, the Financial Advisory Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Financial Advisory Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Financial Advisory Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Financial Advisory Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Financial Advisory Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Financial Advisory Committee.

Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(2) If a report is made to the chair of the Financial Advisory Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(3) The Financial Advisory Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Financial Advisory Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Financial Advisory Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Financial Advisory Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Financial Advisory Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2017, at Fisher River Cree Nation, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief David Crate

Councillor Shirley Ann Cochrane

Councillor Carl Cochrane

Councillor Darrell Thaddeus

Councillor Vince Crate

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Fisher River Cree Nation

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Fisher River Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of Fisher River Cree Nation enacted the *Fisher River Cree Nation Financial Administration Law, 2013* on October 16, 2013 and received compliance approval of the law from the Board on October 29, 2013; and

D. The Council of Fisher River Cree Nation desires to repeal the *Fisher River Cree Nation Financial Administration Law, 2013* and to enact the *Fisher River Cree Nation Financial Administration Law, 2015.*

NOW THEREFORE the Council of the Fisher River Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Fisher River Cree Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"contractor" means a person who is not an employee of the First Nation, but who works for the First Nation under a contract for goods or services;

"Council" means the duly elected Chief and Councillors of the First Nation;

"councillor" means a member of the Council of the First Nation, including the Chief;

"dependent" means, in relation to an individual:

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"director" means a person who manages, supervises or controls a department of the First Nation or of a related body, and includes the director of finance;

"director of finance" means the person employed as director of finance under section 19;

"director of operations" means the person employed as director of operations under section 18;

"Financial Advisory Committee" means the Financial Advisory Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Financial Advisory Committee;

"First Nation" means the Fisher River;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"immediate family member" means a person's dependant, brother, sister, father or mother;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

(4) A power or authority conferred upon the Council will be deemed not to be exercised unless it is exercised by a quorum of the Council.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 2 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Financial Advisory Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidential expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

DIVISION 3 - Financial Advisory Committee

Interpretation

11. In this Division, "Committee" means the Financial Advisory Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a councillor as the chair of the Committee.

(2) The Council must appoint a member of the Committee as vice chair.

(3) No remuneration may be paid to any Councillor, director of finance, or the director of operations for their participation with the Committee.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee, or vice chair in the absence of the chair, may cast a second tiebreaking vote.

(4) A Committee member must not be represented by proxy.

(5) Subject to subsection (6), the director of operations and director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(6) The director of operations and director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if it is a meeting with the auditor.

(7) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(8) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(9) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(10) The Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must act in the best interests of the First Nation and must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review, and recommend to the Council for approval, short, medium and long-term financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 4 - Officers and Employees

Director of Operations

18.(1) The Council must employ a person as director of operations of the First Nation and may set the terms and conditions of that employment.

(2) Reporting to the Council, the director of operations must act honestly, in good faith and in the best interests of the First Nation and is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law;

(j) to oversee and administer the operational functions required by the Act; and

(k) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must employ a person as director of finance of the First Nation and may set the terms and conditions of that employment.

(2) Reporting to the director of operations, the director of finance must act honestly, in good faith and in the best interests of the First Nation and is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Financial Advisory Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the director of finance under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the director of operations, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the director of operations in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including:

(i) the membership on the Council, Financial Advisory Committee and all other committees of the Council and the First Nation;

(ii) the director of operations, the director of finance, the tax administrator and other officers of the First Nation; and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 5 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The director of operations must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 6 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before December 10 of each year, each director must prepare and submit , to the director of operations and to the director of finance, a preliminary work plan and budget for their department for the next fiscal year.

(2) Where necessary, on or before December 20 of each year, the director of operations or director of finance must meet with each director to review and revise their work plan and budget.

(3) On or before February 1 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsections (1) and (2).

(4) On or before February 28 of each year, the Financial Advisory Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval,

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council, and

(c) comments submitted by members in accordance with paragraph 31(1)(b).

(5) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(6) On or before June 15 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(7) On or before June 30 of each year, the Financial Advisory Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(8) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29. The annual budget of the First Nation must not be changed without the approval of the Council.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Informing and Involving Members of the First Nation

31.(1) Between February 1 and February 15 of each year, the members of the First Nation may

(a) attend the main administration office to review

(i) the annual budget for the next fiscal year, and

(ii) the multi-year financial plan for the next fiscal year; and

(b) provide written comments on these documents to the Financial Advisory Committee.

(2) As soon as possible, the Council must provide notice to the members of the First Nation of

(a) amendments to the annual budget, including budget deficits and extraordinary expenditures,

(b) capital projects,

(c) borrowing for new capital projects described in Part V, and

(d) proposed amendments to this law.

(3) Notice under subsection (2) must be done by

(a) posting the notice in the reception area of the First Nation office, and

(b) publishing the notice in the First Nation's newsletter.

(4) Where notice is by publication in the First Nation's newsletter, the delivery must be

(a) to on and off-reserve members, and

(b) available to off-reserve members by email or on the First Nation's website.

(5) A notice provided under subsection (2) must state whether and how members may be involved in the decision under consideration.

DIVISION 7 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 8 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Council may authorize an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

Appropriations

38.(1) Subject to section 37, an amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition (including a purchase order) may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument.

DIVISION 9 - General Matters

Advances

42.(1) The director of operations or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(5), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(5)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 10 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(5) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(6) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(7) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(8) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(5).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a person designated by Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 11 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (5) and (6), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (5).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Financial Advisory Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Financial Advisory Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 12 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Financial Advisory Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Financial Advisory Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The director of finance must provide draft annual financial statements to the Financial Advisory Committee for review within seventy five (75) days following the end of the fiscal year for which they were prepared.

(6) The Financial Advisory Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Financial Advisory Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Financial Advisory Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Financial Advisory Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Financial Advisory Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Financial Advisory Committee for its review and consideration not more than one hundred and fifteen (115) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief,

(ii) the chair of the Financial Advisory Committee, and

(iii) the director of finance; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Financial Advisory Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 13 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Financial Advisory Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At least quarterly, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of operations must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Financial Advisory Committee

89.(1) On or before January 15 of each year, the Financial Advisory Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Financial Advisory Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Financial Advisory Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Financial Advisory Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Financial Advisory Committee and the director of operations.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Financial Advisory Committee.

Inquiry into Report

97.(1) If a report is made to the director of operations under subsection 96(3), the director of operations must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(2) If a report is made to the chair of the Financial Advisory Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(3) The Financial Advisory Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Financial Advisory Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the director of operations, the members of the Financial Advisory Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Financial Advisory Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Financial Advisory Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

103. The *Fisher River Cree Nation Financial Administration Law, 2013*, is repealed.

Coming into Force

104. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of March, 2015, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief David Crate

Councillor Darrell Thaddeus

Councillor Carl Cochrane

Councillor Dion McKay

Councillor Barry Wilson

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(3) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(4) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) an individual's immediate family member, and,

(b) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(5) Despite subsections (1) and (3), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (5)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(b).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) and (b) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

GARDEN HILL FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Garden Hill First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Garden Hill First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Garden Hill First Nation *Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Garden Hill First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the

Revenue Management Implementation Regulations as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,

planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of May, 2017, at Garden Hill, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of six (6) members of Council was present throughout.

Chief Dino Flett

Vice Chief Allan Little Sr.

Councillor Faron Flett

Councillor Lionel Flett

Councillor Russell Harper

Councillor Vernon Harper

Councillor Wayne Harper

Councillor Chereleen Keno

Councillor Robert Little

Councillor Larry V. Beardy.

Councillor Audrey Monias

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Norway House Cree Nation

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Norway House Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Norway House Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Norway House Cree Nation *Financial Administration Law,* 2017.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Norway House Cree Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force on the day after this Law is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of July, 2017, at Norway House Cree Nation, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of (_4_) members of Council was present throughout.

Chief Ron Evans

Councillor Johnny Anderson

Councillor Darlene Osborne

Councillor Gilbert Fredette

Councillor Loretta Bayer

Councillor Anthony Apetagon

Councillor Samantha Folster

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Norway House Cree Nation

FINANCIAL ADMINISTRATION LAW

2013

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Norway House Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Norway House Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Norway House Cree Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Norway House Cree Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants as revised or replaced from time to time;

"immediate family" means, in relation to an individual,

(a) a dependent of the individual,

Peters Band
CONTROL OF ANIMALS BY-LAW

5.4 Every Owner of a Dog is responsible for the care and control of the Dog and must:

a) ensure that the Dog does not become a nuisance;

b) provide sufficient food and water for the Dog's humane survival;

c) refrain from punishing and abusing the Dog unnecessarily, or in a manner that amounts to cruelty; and

d) provide a clean and sanitary living environment for the Dog.

5.5 Council may prohibit the keeping of any Dogs on any area of the Reserves for health and safety reasons provided it provides Public Notice of such prohibition and also posts such notice in a visible location at the prohibited area of the Reserves.

Article 6
Other Animals

6.1 The Owner of an Animal is responsible and liable for any and all damages caused by that Animal to any other person and to personal and real property.

6.2 Every Owner of an Animal is responsible for the care and control of the Animal and must:

a) ensure that the Animal does not become a nuisance;

b) provide sufficient food and water for the Animal's humane survival;

c) refrain from punishing or abusing the Animal unnecessarily or in a matter that amounts to cruelty; and

d) provide a clean and sanitary living environment for the Animal.

6.3 Council may prohibit the keeping of any Animals on any area of the Reserves for health and safety reasons, provided it gives Public Notice of such prohibition.

Article 7
Seizure, Sale and Disposal of Animals

7.1 The Animal Control Officer may seize and impound any Dog or Animal that is not cared for in accordance with sections 5.4 and 6.3 of this By-law on the Reserves.

7.2 If reasonably possible, the Animal Control Officer will, in a timely manner, notify the Owner of the impoundment of the Dog or Animal.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

- **Whitefish Lake First Nation**
  Tax Rates By-law 2016

Dated at Ottawa, Ontario, this day of DEC 0 5 2016 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

Whitefish Lake First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

By-law No. _____
of the Waywayseecappo First Nation

A By-law for Regulation of Retailers who Sell Tobacco Products on the Reserve

WHEREAS the Council of Waywayseecappo First Nation desires to make a by-law for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such by-law, and with respect to any matter arising out of or ancillary to the exercise of the power and, for the imposition of a penalty for a violation thereof, pursuant to section 81(1)(a), (q), and (r) of the *Indian Act* R.S.C. 1985, c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the health, benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation to provide for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS studies indicate the relevant taxes collected are a significant loss to tribal members;

AND WHEREAS any Retail Outlet established on Waywayseecappo First Nation would entitle Waywayseecappo First Nation to apply for a Provincial tax rebate for Tobacco Products sold in the Retail Outlet;

AND WHEREAS in addition to receiving rebate monies from the Province for the benefit of the members of Waywayseecappo First Nation, the Council also wishes to assist tribal members in establishing on Reserve Businesses;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby enacts the following by-law:

Short Title

1. This by-law may be cited as the "Waywayseecappo First Nation Tobacco Retailers By-law".

Interpretation

2. In this by-law,

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor selected by the Council to serve as a Committee member; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors selected by the Council to serve as Committee members.

(7) Subject to subsection (8), Committee members must be appointed to hold office for staggered terms of not less than four (4) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a Committee member who is a councillor to be the chair of the Committee.

(2) The Council must appoint a Committee member who is not a councillor to serve as vice-chair of the Committee.

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(3) The Council must

(a) send to the vice-chair notices and agendas of all council meetings; and

(b) on request, provide the vice-chair with any materials or information provided to Council respecting matters before it; and

(4) The vice-chair may attend but may not speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second (tie-breaking) vote.

(4) Subject to subsection (5), the senior operating officer and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend these meetings.

(5) The senior operating officer or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior operating officer or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior operating officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities,

(b) review draft annual budgets and the draft multi-year financial plan for the next fiscal year as received by the Committee from the senior financial officer pursuant to section 27 and consider whether to

(i) recommend them to the Council for approval, or

(ii) reject them and send the draft annual budget and the multi-year financial plan back to the senior financial Officer with either suggested amendments or reasons for the rejection,

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council, and

(d) review the quarterly financial statements as received by the Committee from the senior financial officer pursuant to section 70 and consider whether to

(i) recommend them to the Council for approval, or

(ii) reject them and send the quarterly financial statements back to the senior financial officer with either suggested amendments or reasons for the rejection.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports

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(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing these controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Operating Officer

18. (1) The Council must appoint a person as senior operating officer of the First Nation and must set the terms and conditions of that appointment including

(a) the conditions for removal and termination from their position;

(b) the length of the term of the appointment;

(c) the salary and benefits for the person.

(2) Reporting to the Council, the senior operating officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior operating officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g), taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior operating officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior operating officer's duties specified in this Law.

(3) The senior operating officer may assign the performance of any of the senior operating officer's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior operating officer of the responsibility to ensure that those duties or functions are carried out properly.

Senior Financial Officer

19. (1) The Council must appoint a person as senior financial officer of the First Nation and must set the terms and conditions of that appointment including:

(a) the conditions for removal and termination from their position;

(b) the length of the term of the appointment; and

(c) the salary and benefits for the person.

(2) Reporting to the Council, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior operating officer that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior operating officer, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. (1) In the circumstance where the First Nation makes a local revenue law, the senior operating officer must appoint a tax administrator.

(2) The tax administrator reports to the senior operating officer in respect of the performance of any of the tax administrator's duties or functions under this Law or a local revenue law.

(3) With the approval of the senior operating officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including:

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior operating officer, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior operating officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior operating officer must recommend to the Council for approval and implementation human resources policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule - Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23. (1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provisions of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26. (1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27. (1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and consider the action to be taken pursuant to section 15(1)(b) and undertake such action; and

(b) the draft multi-year financial plan and consider the action to be taken pursuant to section 15(1)(b) and undertake such action.

(3) On or before March 1 of each year the Finance and Audit Committee must submit to the Council for review the annual budget for the First Nation for the next fiscal year.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the Finance and Audit Committee confirms that the deficit does not have a negative financial impact on the First Nation.

Amendments to Annual Budgets

29. (1) Based on an ongoing review of the financial performance of the First Nation the senior financial officer must consider whether to prepare and submit to the Finance and Audit Committee for review draft amendment of any component of the annual budget respecting the First Nation.

(2) The annual budget of the First Nation must not be changed without the approval of the Council based on a recommendation by the Audit and Finance Committee to make the amendment.

(3) Subject to subsection 30(5) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

(4) The Finance and Audit Committee must review any draft amendment to the annual budget and consider whether to recommend an amendment to the annual budget to the Council for approval.

(5) Within fourteen (14) days of the receipt of a draft amendment to the annual budget the Council must consider whether to approve or reject a proposed amendment to the annual budget.

Local Revenue Account Budget Requirements

30. (1) This section applies if the First Nation is raising local revenues under the Act.

(2) Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

(3) On or before June 15 of each year, the senior financial officer must, prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(4) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(5) No later than July 15 of each fiscal year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Policy for First Nation Information or Involvement

31. (1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32. (1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior operating officer or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33. (1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34. (1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) In the event that the First Nation has made a local revenue law, money in a local revenue account must not be used for any purpose other than that permitted under the provisions of a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than those described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36. (1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized or provided for under the terms of the trust.

Emergency Expenditures

37. (1) The senior operating officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior operating officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year, and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement, or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior operating officer or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior operating officer or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 50(8) to (10).

DIVISION 4 - General Matters

Advances

42. (1) The senior operating officer or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44. (1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45. (1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account, unless otherwise provided by the terms of the trust must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46. (1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49. (1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitation on Borrowing

50. (1) Except as specifically authorized in this Law or in a local revenue law which may be made by the First Nation, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51. (1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52. (1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53. (1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54. (1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under the provisions of a local revenue law which may be made by the First Nation and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55. (1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and the provisions of a local revenue law which may be made by the First Nation, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57. (1) Subject to this section and the provisions of a local revenue law which may be made by the First Nation, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be used to repay the debt from the borrowing.

Execution of Security Documents

58. (1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior operating officer or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60. (1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner, or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance, or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation, or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61. (1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62. (1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63. (1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal, first nation or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investment prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64. (1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65. (1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66. (1) Annually, and more often if necessary, the senior operating officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior operating officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69. (1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the senior operating officer, the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70. (1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statement in subsection (1) to the senior operating officer, the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee to consider a recommendation to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71. (1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72. (1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other statements.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73. (1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74. (1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request, and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

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(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75. (1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76. (1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 141(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior operating officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior operating officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 – Information and Information Technology

Ownership of Records

78. (1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79. (1) The senior operating officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80. (1) The senior operating officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82. (1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of data record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

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PART V - Capital Projects

Definitions

84. In this Part

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"lifecycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets,

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a lifecycle management program described in this Part, and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply in the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior operating officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Lifecycle Management Program

88. (1) The senior operating officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each fiscal year, the senior operating officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

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(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each fiscal year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89. (1) On or before January 15 of each fiscal year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of December 2016.

Musqueam Indian Band
Assessment Amendment By-law 2016

Dated at Ottawa, Ontario, this 11 day of January 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

- **Whitefish Lake First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this day of DEC 0 5 2016 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

Whitefish Lake First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

By-law No. _____
of the Waywayseecappo First Nation

A By-law for Regulation of Retailers who Sell Tobacco Products on the Reserve

WHEREAS the Council of Waywayseecappo First Nation desires to make a by-law for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such by-law, and with respect to any matter arising out of or ancillary to the exercise of the power and, for the imposition of a penalty for a violation thereof, pursuant to section 81(1)(a), (q), and (r) of the *Indian Act* R.S.C. 1985, c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the health, benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation to provide for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS studies indicate the relevant taxes collected are a significant loss to tribal members;

AND WHEREAS any Retail Outlet established on Waywayseecappo First Nation would entitle Waywayseecappo First Nation to apply for a Provincial tax rebate for Tobacco Products sold in the Retail Outlet;

AND WHEREAS in addition to receiving rebate monies from the Province for the benefit of the members of Waywayseecappo First Nation, the Council also wishes to assist tribal members in establishing on Reserve Businesses;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby enacts the following by-law:

Short Title

1. This by-law may be cited as the "Waywayseecappo First Nation Tobacco Retailers By-law".

Interpretation

2. In this by-law,

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of August 2016.

- **Tl'azt'en Nation**
  2016 Taxation Expenditure By-law

Dated at Ottawa, Ontario, this 27 day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of August 2016.

Tl'azt'en Nation
Rates By-law 2016

Dated at Ottawa, Ontario, this 27 day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 5th day of December 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-08

Dated at Ottawa, Ontario, this 11 day of January 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

A by-law to ensure the management, control and protection of all band property of the Peters Band in the best interests of the Peters Band membership.

Preamble

WHEREAS section 81(1) of the *Indian Act* (Canada) provides that the Peters Band Council may make by-laws for the observance of law and order, and with respect to any matter arising out of or ancillary to the exercise of these powers;

AND WHEREAS the Peters Band Council is empowered to exercise all legislative and executive authority for the Peters Band;

AND WHEREAS the Peters Band Council has fiduciary responsibilities which include the management, control and protection of all band property of the Peters Band property in the best interests its members and for future generations;

AND WHEREAS the Peters Band Council accordingly wishes to establish a comprehensive by-law to ensure the good management, control and protection of the band property of Peters Band;

NOW THEREFORE the Peters Band Council, at a duly convened meeting of the Peters Band Council, enacts the following by-law:

Article 1
Title

This By-law may be cited as the "Peters Band Protection of Band Property By-law".

Article 2
Compliance

Every Peters Band Council member, committee member, employee and individual who serves the Peters Band in any capacity is expected to ensure management, control and protection of all Band Property in accordance with this By-law.

Article 3
Applications

This By-law governs the management, control and protection of Band Property and the responsibilities, powers and duties of Council to do so in the best interests of the Membership.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of December 2016.

- **Musqueam Indian Band**
  Assessment Amendment By-law 2016

Dated at Ottawa, Ontario, this 11 day of January 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

Opaskwayak Cree Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OPASKWAYAK CREE NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Opaskwayak Cree Nation duly enacts as follows:

1. This Law may be cited as the Opaskwayak Cree *Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the OCN Land Tax By-Law, 1996;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
"Taxation Law" means the OCN Land Tax By-Law, 1996.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2017, at Opaskwayak, in the Province of Manitoba.

A quorum of Council consists of five (5) members of Council.

Chief, Christian Sinclair

Vice-Chief, Jennifer Flett

Councillor, William J. Lathlin

Councillor, Edwin Jebb

Councillor, Lori Lathlin

Councillor, Jeremy Sinclair

Councillor, John Paul Martin

Councillor, Omar Constant

Councillor, John Nasecapow

SCHEDULE
OCN ANNUAL LAND TAX BUDGET 2017

PART 1: REVENUES

1. **Local revenues to be collected in budget year**:	
a. Property Tax Revenues	$358,637.00
b. Grant-in-Lieu of taxes	$115,318.00
c. Penalties	$ 29,000.00
d. Other	$ 500.00
e. Miscellaneous (FNTC Law Revision Grant)	$ 10,000.00
f. Unexpended Revenue from Prior Year	$ 0
TOTAL REVENUES	**$513,455.00**

PART 2: EXPENDITURES

1. **General Government Expenditures**	
a. **Executive and Legislative**	
1. Council Administration	$ 12,000.00
b. **General Administrative**	
1. Salaries	$ 55,313.00
2. Staff Appreciation	$ 200.00
3. Benefits	$ 9,956.00
4. Employee Assistance Programs	$ 60.00
5. Office Administrative	$ 26,092.00
6. Legal	$ 12,100.00
7. Audit	$ 2,600.00
8. Enforcement	$ 5,000.00
c. **Other General Government**	
1. Assessment	$ 20,000.00
2. Appeals	$ 5,000.00

2. **Protection Services**	
a. Policing	$130,000.00
b. Firefighting	$100,000.00
c. Community Services Fund	$ 0
d. **Other Protective Services**	
1. Animal and Pest Control	$ 15,000.00
3. **Transportation**	
a. Roads and Streets	$ 70,000.00
4. **Environment Health Services**	
a. Recycling	$ 45,000.00
5. **Contingency Amounts**	$ 5,134.00
TOTAL EXPENDITURES	**$513,455.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$444,086.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

Opaskwayak Cree Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OPASKWAYAK CREE NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Opaskwayak Cree Nation duly enacts as follows:

1. This Law may be cited as the Opaskwayak Cree *Nation Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the Opaskwayak Cree Nation Land Tax By-Law 1996;

"First Nation" means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Opaskwayak Cree Nation Land Tax By-Law 1996.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2017, at OPASKWAYAK, in the Province of MANITOBA.

A quorum of Council consists of five (5) members of Council.

Chief, Christian Sinclair

Vice-Chief, Jennifer Flett

Councillor, William J. Lathlin

Councillor, Edwin Jebb

Councillor, Lori Lathlin

Councillor, Jeremy Sinclair

Councillor, John Paul Martin

Councillor, Omar Constant

Councillor, John Nasecapow

SCHEDULE
OPASKWAYAK CREE NATION TAX RATES

Manitoba

Residential 1 – Class 10	25.47 mills on 45% of assessment value
Residential 2 – Class 20	25.47 mills on 45% of assessment value
Farm Property – Class 30	23.489 mills on 33% of assessment value
Pipeline Property – Class 51	23.489 mills on 50% of assessment value
Railway Property – Class 52	23.489 mills on 25% of assessment value
Golf Course Property – Class 70	23.489 mills on 8.7% of assessment value
Other Property – Class 60	23.489 mills on 65% of assessment value

SANDY BAY OJIBWAY FIRST NATION
P.O. BOX 109, MARIUS, MANITOBA, R0H 0T0

Sandy Bay Ojibway First Nation

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Sandy Bay Ojibway First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Sandy Bay Ojibway First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sandy Bay Ojibway First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Sandy Bay Ojibway First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partnerwith a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation,and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competencyand all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1)of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain allcharts of accounts of the First Nation;

(c) to prepare the draft annual budgets and,with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Lawin the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category,with estimatesof the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making anexpenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations*made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1)At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committeeand recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1)must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1)and 74(1)in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and considèration not more than onè hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) anyspecial purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication,if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication,if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifiesall members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by,and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nationmust be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projectsfunded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3)of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Actthat third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with thatAct and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

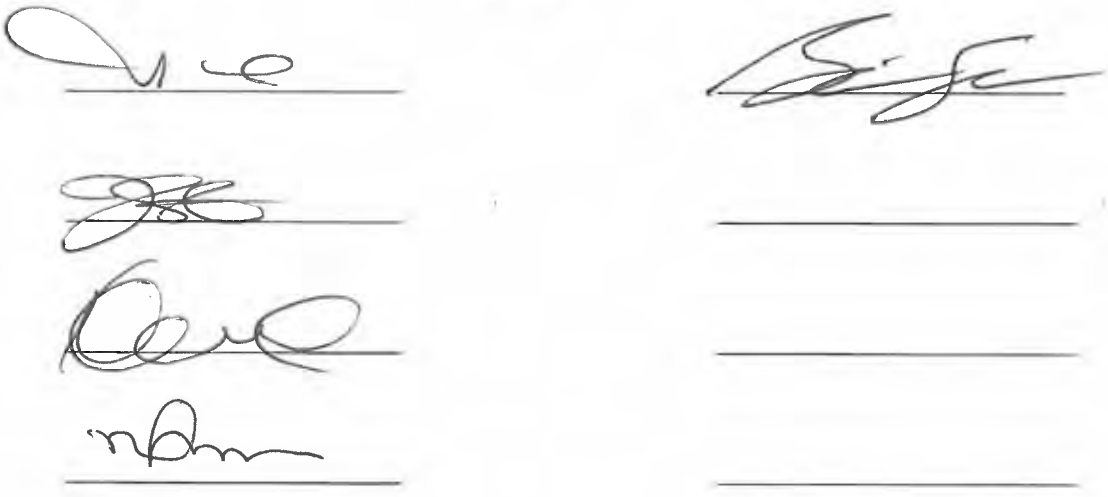
107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of Dec, 2016, at SBOFN, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of 5 (__) members of Council was present throughout.



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillorsand Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

New Brunswick

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buctouche MicMac Band in the Province of New Brunswick,

Buctouche MicMac Band Property Assessment Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BUCTOUCHE MICMAC BAND
PROPERTY ASSESSMENT LAW, 2017

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Buctouche MicMac Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Buctouche MicMac Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Buctouche MicMac Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Buctouche MicMac Band Property Assessment Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment and Tax Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment and tax roll" means a roll prepared under Part VI of this Law and includes an amended assessment and tax roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Buctouche MicMac Band, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 30;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

"Province" means the province of New Brunswick;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 23;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Buctouche MicMac Band Property Taxation Law, 2017*;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(9)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land, the valuation date is January 1 of the year during which the assessment and tax roll is completed.

(3) Except where otherwise provided, the assessor must assess interests in land at their real and true value as if held in fee simple off the reserve.

(4) The assessor must not apply any discretionary assessment reductions.

(5) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment and tax roll.

(6) Where there is an undivided interest in property other than that of a deceased person, and where the assessor cannot ascertain the several names and interests of the holders, the assessor may assess the

property in the names of the holders known to the assessor or last registered as the holder of the property.

(7) The assessor must assess installations, machinery, equipment, apparatus, structures, pipes or pipe lines forming part of a gas holding, storage, transportation, transmission or distribution system, or any oil pipe line, in the name of its owner.

(8) Where the owner of a mobile home does not hold the land on which it is located, the assessor may assess the mobile home in the name of its owner.

(9) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must assess interests in land according to the property classes established under this Law.

(4) Where a property falls into more than one (1) property class, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor must at all reasonable times and on reasonable request be given free access to all property and to all parts of every building, and to all reports, records, financial statements, statistics or other relevant information in the possession or control of the holder that the assessor considers necessary, for the purpose of making a proper assessment or to reconsider an assessment.

(2) Notwithstanding subsection (1), the assessor may at all reasonable times enter upon lands for the purpose of carrying out an inspection of the lands and allowing the assessor, without entry into any building, to make an assessment or to reconsider an assessment of the property.

(3) In assessing real property, the assessor may request, and may rely upon, reports, records, financial statements, statistics and other relevant information in the possession or control of the holder that the assessor considers necessary and that relate to the ownership, quantity, nature, location, extent and value of

such property.

PART VI

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment and tax roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment and tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law;

(g) the tax rate applicable to the interest in land;

(h) the amount of taxes levied on the interest in land in the current taxation year under the Taxation Law;

(i) the amount of any unpaid taxes, include for clarity, penalties and interest from previous taxation years; and

(j) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment and tax roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment information in the assessment and tax roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment and tax roll to Council.

Amending the Assessment and Tax Roll

11.(1) Where the assessor amends the assessment and tax roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment and tax roll; and

(b) report the change or correction to Council.

(2) Where the assessment and tax roll is amended under this Law, the amendments are an integral part of the assessment and tax roll and are deemed to be effective as of the date the assessment and tax roll was certified under section 10.

(3) The assessor must not amend the assessment and tax roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment and Tax Roll

12. An assessment and tax roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction,

is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment and tax roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment and tax roll of the First Nation until the next certified assessment and tax roll.

Inspection and Use of Assessment and Tax Roll

13.(1) On receipt by Council, the assessment and tax roll, as modified under subsection (2), is open to inspection in the First Nation office by any person during regular business hours.

(2) The assessment and tax roll available for inspection under subsection (1) must not include information respecting

(a) the amount of taxes levied on each property in the current taxation year; and

(b) the amount of any unpaid taxes on each property, include penalties and interest, from previous taxation years.

(3) A person must not, directly or indirectly, use the assessment and tax roll or information contained in the assessment and tax roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment and tax roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment and tax roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment and Tax Roll

14.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment and tax roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment and tax rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment and tax roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment and tax roll and provide copies of all Assessment and Tax Notices issued in respect of the assessable property.

Assessment and Tax Notice

16.(1) The tax administrator must, on or before March 1 of each taxation year, mail an Assessment and Tax Notice to every person named in the assessment and tax roll in respect of each assessable property, at the person's address on the assessment and tax roll.

(2) Where requested by the recipient, an Assessment and Tax Notice may be e-mailed to a person named on the assessment and tax roll, and the Assessment and Tax Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment and tax roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment and Tax Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment and Tax Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment and tax roll.

(6) The tax administrator must enter on the assessment and tax roll the date of mailing an Assessment and Tax Notice.

(7) The mailing of the Assessment and Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes by the First Nation.

(8) Subject to subsection 13(3) and subsection (9), the tax administrator must provide, to any person who requests it and pays the fee of $35.00 dollars, the information contained in the current Assessment and Tax Notice.

(9) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (8).

(10) The assessor may correct an Assessment and Tax Notice that contains an error, omission or misdescription and may mail an amended Assessment and Tax Notice, notwithstanding the fact that the time for issuance of the Assessment and Tax Notice has passed, and an Assessment and Tax Notice so amended is valid and effective from the date on which the original Assessment and Tax Notice was mailed.

(11) No Assessment and Tax Notice is irregular, incomplete or otherwise invalid and no exemption from assessment or taxation is conferred by reason of an error, omission or misdescription in an Assessment and Tax Notice or by reason of the non-receipt of an Assessment and Tax Notice by any person.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT AND TAX ROLL

Corrections of Errors and Omissions in Assessment and Tax Roll

17.(1) If at any time the assessor discovers that there is an error in any part of the assessment and tax roll, the assessor must correct the error and amend the assessment and tax roll accordingly.

(2) If at any time assessable property has been in whole or in part omitted from the assessment and tax roll, the assessor must make any assessment necessary to rectify the omission and must enter the assessable property on the assessment and tax roll.

(3) Where the assessment and tax roll is amended under subsection (1) or (2), the assessor must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

18.(1) A person named on the assessment and tax roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment and Tax Notice is mailed or e-mailed to the person named on the assessment and tax roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment and tax roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all persons who received the Assessment and Tax Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

19.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practising member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

20.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of $350.00 per day,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 19(2), at a rate of $350.00 per day and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of $250.00 per day.

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

21.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

22.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

23.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

24. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

25. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

26. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

27.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment and Tax Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment and Tax Notice was mailed or e-mailed to the persons named on the assessment and tax roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment and Tax Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18, the appeal must be confined to the amendment.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

28. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

29.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment and tax roll in respect of the assessable property.

Parties

30. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

31. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

32. Subject to section 45, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

33.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

34.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera.*

Maintaining Order at Hearings

35.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

36.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

37.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

38. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

39. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

40.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the

holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

41.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

42. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

43. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

44.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

45. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

46.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the appeal.

Delivery of Decisions

47.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(3) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of $35.00.

(4) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(5) The assessor must make any changes to the assessment and tax roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

Delivery of Documents under this Part

48.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

49.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 47(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

50.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

51. Notwithstanding section 50,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

52. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given

under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

53.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

54.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

55. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of March, 2017, at Buctouche, in the Province of New Brunswick.

A quorum of Council consists of Two (2) members of Council.

Chief Ann Mary Steele

Councillor Brenton Leblanc

Councillor Matthew Sanipass

SCHEDULE I

PROPERTY CLASSES

Residential

Non-Residential

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE BUCTOUCHE MICMAC BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7.(1) of the *Buctouche MicMac Band Property Assessment Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Buctouche MicMac Band

Dated: _____, 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT AND TAX INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment and tax roll or information contained in the assessment and tax roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) an appeal under the *Buctouche MicMac Band Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT AND TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment and tax roll has been certified by the assessor for the Buctouche MicMac Band and delivered to the First Nation Council.

1. Assessment Information:

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

The total assessed value is:

The total assessed value liable to taxation is:

2. Taxation Information:

PURSUANT to the provisions of the *Buctouche MicMac Band Property Taxation Law, 2017*, taxes are hereby levied on the above-noted interest in land as follows:

Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Costs: [insert details]	$_____
Interest:	$_____
TOTAL DUE AND OWING	$_____

All current year taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Buctouche MicMac Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Current year taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Buctouche MicMac Band Property Taxation Law, 2017.*

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in compliance with the *Buctouche MicMac Band Property Assessment Law, 2017*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should

have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Buctouche MicMac Band Property Assessment Law, 2017*, and must be delivered to the Assessor at the following address: [insert address].

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20__ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Buctouche MicMac Band

[address]

PURSUANT to the provisions of the *Buctouche MicMac Band Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment and Tax Notice]

I am: ___ a holder of the interest in land

___ named on the assessment and tax roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Buctouche MicMac Band

[address]

PURSUANT to the provisions of the *Buctouche MicMac Band Property Assessment Law, 2017*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment and tax roll number, as described in the Assessment and Tax Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment and Tax Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Buctouche MicMac Band

[address]

PURSUANT to the provisions of the *Buctouche MicMac Band Property Assessment Law*, *2017*I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment and Tax Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Buctouche MicMac Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT AND TAX ROLL BY ASSESSOR

The assessor must certify the assessment and tax roll in the following form:

I, _____ , being the assessor for the Buctouche MicMac Band, hereby certify that this is the Buctouche MicMac Band assessment and tax roll for the year 20__ and that the assessment information in this assessment and tax roll is complete and has been prepared and completed in accordance with all requirements of the *Buctouche MicMac Band Property Assessment Law, 2017.*

_____
(Signature of Assessor)

Dated _____ , 20__ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buctouche MicMac Band in the Province of New Brunswick,

Buctouche MicMac Band Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 25th day of April, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BUCTOUCHE MICMAC BAND
PROPERTY TAXATION LAW, 2017

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IX Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Buctouche MicMac Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Buctouche MicMac Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Buctouche MicMac Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Buctouche MicMac Band Property Taxation Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment and Tax Notice" has the meaning given to that term in the Assessment Law;

"assessment and tax roll" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Buctouche MicMac Band Property Assessment Law, 2017*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Buctouche MicMac Band, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule IX;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VI;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule V;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of New Brunswick;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Certificate" means a certificate containing the information set out in Schedule III;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property held by a church for use as a residence for priests, ministers or rabbis;

(d) subject to subsection (3), property held by a church or religious order and used by that body solely for religious, educational or charitable purposes, including burying grounds and church halls from which only revenue for church purposes is derived;

(e) property held by a university, not operated for profit, and excluding any portion of the property used for commercial purposes; and

(f) subject to subsection (3), property used for a cemetery by a corporation not organized, incorporated or operated for profit.

(2) The exemptions in paragraphs (1)(a) and (1)(b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraph (1)(d) for burying grounds and in paragraph (1)(f) do not apply to property or any portion of property not actually in use for the interment of the dead.

(4) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX CREDITS

Annual Grants

8.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants or credits; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Residential Tax Credit

9.(1) Council may provide for a tax credit to holders of residential property who would be entitled to a credit under the provisions of the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property were located off the reserve.

(2) A credit under subsection (1) must be in an amount that is not more than the amount to which a

person would be entitled under the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property was subject to property taxation by the Province.

Annual Authorization

10. Council will in each taxation year determine all grants and credits that will be given under this Part and will authorize those amounts in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before December 14 in the year prior to each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before May 31 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Buctouche MicMac Band.

PART VIII
ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

13.(1) On or before November 30 in the year before the taxation year, the tax administrator must provide to the assessor the taxation information required to create the assessment and tax roll for that taxation year.

(2) If at any time the tax administrator discovers that there is an error or omission in any part of the assessment and tax roll, the tax administrator must advise the assessor of the error or omission.

Assessment and Tax Notices

14.(1) The mailing of the Assessment and Tax Notice under the Assessment Law constitutes a statement of and demand for payment of the taxes by the First Nation.

(2) Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

Amended Assessment and Tax Notices

15. Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Assessment and Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

16.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

17. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment and tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each assessment and tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

19. If all or any portion of the taxes remains unpaid after May 31 of the year in which they are levied, a penalty of 10 % of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

20. If all or any portion of taxes remains unpaid after May 31 of the year in which they are levied, the unpaid portion accrues interest at 12 %.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

23.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Assessment and Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule II; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the assessment and tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the assessment and tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the

taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 39(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

42.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

44.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the

property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

47.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

48.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

50. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of March, 2017, at Buctouche, in the Province of New Brunswick.

A quorum of Council consists of Two (2) members of Council.

Chief Ann Mary Steele

Councillor Brenton Leblanc

Councillor Matthew Sanipass

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE BUCTOUCHE MICMAC BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 16.(1) of the *Buctouche MicMac Band Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Buctouche MicMac Band

Dated: _____ , 20__ .

SCHEDULE II

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$
2.	For service of notice on each person or place by the First Nation	$
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ __ per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE III

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Buctouche MicMac Band Property Taxation Law, 2017*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20___.

SCHEDULE IV

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Buctouche MicMac Band Property Taxation Law, 2017*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__%) per year.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20__ .

SCHEDULE V

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 29.(1) of the *Buctouche MicMac Band Property Taxation Law, 2017*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Buctouche MicMac Band will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30.(1) of the *Buctouche MicMac Band Property Taxation Law, 2017*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of New Brunswick and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Buctouche MicMac Band

Dated: _____ , 20__ .

SCHEDULE VII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 34.(2) of the *Buctouche MicMac Band Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Buctouche MicMac Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and

no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Buctouche MicMac Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Buctouche MicMac Band Property Taxation Law, 2017*.

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20__ .

SCHEDULE VIII

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Buctouche MicMac Band.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Buctouche MicMac Band as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Buctouche MicMac Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Buctouche MicMac Band Property Taxation Law, 2017*.

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____, 20__ .

SCHEDULE IX

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Buctouche MicMac Band Property Taxation Law, 20__*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Buctouche MicMac Band

Dated: _____ , 20__ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Elsipogtog First Nation in the Province of New Brunswick,

Elsipogtog Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

2017 07 11

ELSIPOGTOG ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council *Elsipogtog* duly enacts as follows:

1. This Law may be cited as the *Elsipogtog Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Elsipogtog Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Elsipogtog First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Elsipogtog Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

[Note to First Nation: Delete section 7 if the First Nation does not provide for grants in its budget.]

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

[Note to First Nation: Add this section only if you are establishing a new reserve fund this year. Where a First Nation had one or more reserve funds under section 83 and wishes to carry them forward under the FMA, those funds must meet the FMA reserve fund criteria and be established in an expenditure law in the first year the First Nation is taxing under the FMA. If you add this section in, please renumber remaining sections.]

8. A **[insert name of reserve fund]** reserve fund is hereby established for the purposes of **[insert statement reflecting purposes of reserve fund]**.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of September, 2017, at Elsipogtog, in the Province of New Brunswick.

A quorum of Council consists of five (5) members of Council.

Chief Arren Sock

Councillor Barry Augustine

Councillor Jonothan Augustine

Councillor Stephen Augustine

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Councillor Robert Francis

Councillor Robert Levi

Councillor Dean Levi

Councillor Nathan Miller

Councillor Joseph Dwayne Milliea

Councillor Joseph James Milliea

Councillor Joseph Simon

Councillor Jonathan Sock

Councillor Peter Sock

2017 07 11

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$25,275
TOTAL REVENUES	**$25,275**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$22,747
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

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f. Trade and Industry
g. Land Rehabilitation and Beautification
h. Other Regional Planning and Development

6. Environment Health Services
   a. Water Purification and Supply
   b. Sewage Collection and Disposal
   c. Garbage Waste Collection and Disposal
   d. Recycling
   e. Other Environmental Services
7. Fiscal Services
   a. Long-term Payments to the First Nations Finance Authority
   b. Interim Financing Payments to the First Nations Finance Authority
   c. Other Payments
   d. Accelerated Debt Payments
   e. Other Fiscal Services
8. Other Services
   a. Health
   b. Social Programs and Assistance
   c. Agriculture
   d. Education
   e. Other Service
9. Grants:
   a. Homeowner grant equivalents:

10. Contingency Amounts	$ 2,528
TOTAL EXPENDITURES	**$25,275**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Elsipogtog First Nation in the Province of New Brunswick,

Elsipogtog Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

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ELSIPOGTOG ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of *Elsipogtog* duly enacts as follows:

1. This Law may be cited as the *Elsipogtog Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Elsipogtog Property Assessment Law, 2015;*

"First Nation" means the Elsipogtog First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Elsipogtog Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of September, 2017, at Elsipogtog, in the Province of New Brunswick.

A quorum of Council consists of five (5) members of Council.

". 2017 07 119

Chief Arren Sock

Councillor Barry Augustine

Councillor Jonothan Augustine

Councillor Stephen Augustine

Councillor Robert Francis

Councillor Dean Levi

Councillor Robert Levi

Councillor Nathan Miller

Councillor Joseph Dwayne Milliea

Councillor Joseph James Milliea

Councillor Joseph Simon

Councillor Jonathan Sock

Councillor Peter Sock

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SCHEDULE
TAX RATES

Richibucto 15

Property Class	Rate Per $1,000 of Assessed Value
Residential	25.1160
Non-Residential	41.3290

Soegao No. 35

Property Class	Rate Per $1,000 of Assessed Value
Residential	16.8470
Non-Residential	28.9250

Elsipogtog - 2017 Tax Revenue Calculation

Taxpayer	Class	Assessed Values 2016
RCMP Office Building & Lot	Non-Residential	$ 371,300.00
Landline Transfer (Bell) Building & Lot	Non-Residential	$ 24,200.00
Telecommunications (Bell) Antenna, Building & Lot	Non-Residential	$ 24,100.00
Bell Canada/Aliant Utility (Elsipogtog)	Non-Residential	$ 4,124.79
Bell Canada/Aliant Utility (Berry Mills)	Non-Residential	$ 5,723.40
Bell Mobility	Non-Residential	$ 183,837.29
Total		$ 613,285.48

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobique First Nation in the Province of New Brunswick,

Tobique Annual Expenditure Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

TOBIQUE ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of *Tobique* duly enacts as follows:

1. This Law may be cited as the *Tobique Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tobique Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tobique First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tobique Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017 and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2017, at Tobique First Nation, in the Province of New Brunswick.

A quorum of Council consists of five (5) members of Council.

Chief Ross Perley

Councillor Edwin Bernard

Councillor James Bernard

Councillor Shawn Deveau

Councillor Julian Moulton

Councillor Richard Moulton

Councillor Ryan Moulton

Councillor Leonard Nicholas

Councillor Kim Perley

Councillor Tina Martin-Perley

Councillor Shane Perley-Dutcher

Councillor Jasmine Pirie

Councillor Brad Sappier

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$10,380
TOTAL REVENUES	**$10,380**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$10,276
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	

g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	
10. Contingency Amounts	$104
TOTAL EXPENDITURES	**$10,380**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobique First Nation in the Province of New Brunswick,

Tobique Annual Rates Law, 2017

Dated at Fredericton, New Brunswick the 28th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

TOBIQUE ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of *Tobique* duly enacts as follows:

1. This Law may be cited as the *Tobique Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tobique Property Assessment Law, 2016;*

"First Nation" means the Tobique First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tobique Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June 2017, at Tobique First Nation, in the Province of New Brunswick.

A quorum of Council consists of five (5) members of Council.

Chief Ross Perley

Councillor Edwin Bernard

Councillor James Bernard

Councillor Shawn Deveau

Councillor Julian Moulton

Councillor Richard Moulton

Councillor Ryan Moulton

Councillor Leonard Nicholas

Councillor Kim Perley

Councillor Tina Martin-Perley

Councillor Shane Perley-Dutcher

Councillor Jasmine Pirie

Councillor Brad Sappier

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value
Residential	24.437
Non-Residential	40.310

Nova Scotia

Glooscap First Nation

FINANCIAL ADMINISTRATION LAW

April 24, 2017

(Issued April 1, 2016)

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WHEREAS:

A. Pursuant to [section 9 of the *First Nations Fiscal Management Act/[state enactment under which law is made*], the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Glooscap First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Glooscap First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Glooscap First Nation Financial Administration Law,* 2017.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Glooscap First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before October 31 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before November 30 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of April, 2017, at Glooscap First Nation, in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Sidney Peters

Councillor Jean Labradore-Powers

Councillor Lynwood Peters

Councillor Leonard (Larry) Peters

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1) (b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories

of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of October, 2017, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.
A quorum of Council consists of five (5) members of Council.

Chief Robert Gloade

Councillor Alex Cope

Councillor Lloyd Johnson

Councillor Michael Stephens

Councillor Stephen Marshall

Councillor Lisa Marshall

Councillor Ward Markie

Councillor Colin Bernard

Councillor Chris Nasson

Councillor Adrian Gloade

Councillor Peter Gloade

Councillor Bryan Brooks

Councillor Barry Martin

SCHEDULE
ANNUAL BUDGET
2017-18 FISCAL PERIOD

PART ONE: REVENUES		
1. Property Tax Levies, Interest & Penalties		**$ 753,120**
TOTAL REVENUES		**$ 753,120**
PART TWO: EXPENDITURES		
1. General Government Expenditures		
a.	Executive and Legislative	$ 50,000
b.	General Administrative	$ 100,000
2. Protection Services		
a.	Policing	$74,936
b.	Regulatory Measures	$71,116
c.	Fire Services	$103,159
3. Recreation and Cultural Services		
a.	Recreation	$23,000
b.	Culture	$25,000
4. Community Development		
a.	Planning and Zoning	$40,000
b.	Economic Development Program	$65,000
5. Fiscal Services		
a.	Development Cost Recoveries	$40,000
6. Other Services		
a.	Municipal services	$152,133
7. Contingency		$8,776
TOTAL EXPENDITURES		**$753,120**
PART THREE: ACCUMULATED SURPLUS/DEFICIT		
1. Accumulated Surplus		$0
2. Accumulated Deficit		$0
BALANCE		**$0**

Note: Millbrook First Nation has service agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer, and road clearing. Amounts indicated under Municipal Services is the total amount payable by the First Nation under the agreements during the budget period.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the Millbrook *First Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of October 2017, at Millbrook, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief: _____
Robert Gloade

Councilor: _____
Alex Cope

Councilor: _____
Michael Stephens

Councilor: _____
Stephen Marshall

Councilor: _____
Lisa Marshall

Councilor: _____
Ward Markie

Councilor: _____
Colin Bernard

Councilor: _____
Chris Nasson

Councilor: _____
Lloyd Johnson

Councilor: _____
Peter Gloade

Councilor: _____
Bryan Brooks

Councilor: _____
Barry Martin

Councilor: _____
Adrian Gloade

SCHEDULE

TAX RATES

PROPERTY CLASS		RATE PER $1000 OF ASSESSSED VALUE
Class 1 –	Residential (Truro)	18.20
	Residential (Truro Heights)	8.80
	Residential (Cole Harbour)	10.00
Class 2 –	Commercial (Truro)	44.80
	Commercial (Truro Heights)	22.80
	Commercial (Cole Harbour)	27.00
Class 3 –	Resource Property	

PAQTNKEK MI'KMAW NATION

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Paqtnkek Mi'kmaw Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Paqtnkek Mi'kmaw Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Paqtnkek Mi'kmaw Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section= bbbbbn 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of administration" means the person appointed director of administration under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Paqtnkek Mi'kmaw Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of administration, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of administration and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of administration or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of administration or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of administration, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of administration

18.(1) The Council must appoint a person as director of administration of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of administration is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of administration considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of administration under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of administration's duties specified in this Law.

(3) The director of administration may assign the performance of any of the director of administration's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of administration of the responsibility to ensure that these duties or functions are carried out properly.

Chief financial officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of administration, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the director of administration that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of administration, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the chief financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the chief financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the director of administration, chief financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of administration, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the director of administration, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of administration must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of administration must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before February 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of administration or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of administration may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of administration the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of administration or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of administration or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed or electronically authorized by a councillor designated by the Council and by either the director of administration or the chief financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The director of administration or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of administration or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of administration must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of administration must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and five (105) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The director of administration must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of administration to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of administration must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of administration must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation with a current dollar value of ten thousand ($10,000) dollars having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the director of administration must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of administration must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of administration must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of administration may retain the services of a professional engineer or other consultant to assist the director of administration, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of administration or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the director of administration under subsection 101(3), the director of administration must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the director of administration, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of administration and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of March, 2017, at Paqtnkek, in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Paul Prosper

Councillor Judy Bernard-Julian

Councillor Anne Marie Paul

Councillor Molly Peters

Councillor Darlene Prosper

Councillor Kerry Prosper

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of administration:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of administration must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of administration must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of administration under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of administration must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of administration or, in the case of the director of administration, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of administration or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of administration or, in the case of the director of administration, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

SIPEKNE'KATIK

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Sipekne'katik considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Sipekne'katik enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sipekne'katik Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Director of Operations" means the person appointed Director of Operations under section 18;

"Executive Financial Officer" means the person appointed Executive Financial Officer under section 19;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Sipekne'katik;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Director of Operations, Executive Financial Officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Executive Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Director of Operations and the Executive Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Director of Operations or the Executive Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Director of Operations or the Executive Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Director of Operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as Director of Operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Director of Operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the Director of Operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Director of Operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Director of Operations's duties specified in this Law.

(3) The Director of Operations may assign the performance of any of the Director of Operations's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Director of Operations of the responsibility to ensure that these duties or functions are carried out properly.

Executive Financial Officer

19.(1) The Council must appoint a person as Executive Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Director of Operations, the Executive Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Executive Financial Officer under this Law; and

(o) to carry out any other activities specified by the Director of Operations that are not contrary to the Act or inconsistent with the Executive Financial Officer's duties under this Law.

(3) With the approval of the Director of Operations, the Executive Financial Officer may assign the performance of any of the duties or functions of the Executive Financial Officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the Executive Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Executive Financial Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Executive Financial Officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Executive Financial Officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Director of Operations, Executive Financial Officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the Director of Operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the Director of Operations, the Executive Financial Officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Director of Operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the Director of Operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Executive Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the Executive Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the Director of Operations or the Executive Financial Officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The Executive Financial Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Executive Financial Officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Director of Operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Director of Operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Director of Operations or the Executive Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Director of Operations or Executive Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the Director of Operations or the Executive Financial Officer.

DIVISION 4 - General Matters

Advances

42.(1) The Director of Operations or the Executive Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Executive Financial Officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Executive Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Executive Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the Director of Operations or the Executive Financial Officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Executive Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Executive Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Executive Financial Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Executive Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the Executive Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the Director of Operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Director of Operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The Executive Financial Officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Executive Financial Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the Executive Financial Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Executive Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the Executive Financial Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Executive Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the Executive Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The Executive Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The Executive Financial Officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The Executive Financial Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Executive Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The Director of Operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Director of Operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The Director of Operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The Director of Operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Executive Financial Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the Director of Operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The Director of Operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Director of Operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Executive Financial Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Director of Operations may retain the services of a professional engineer or other consultant to assist the Director of Operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Director of Operations or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the Director of Operations under subsection 101(3), the Director of Operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the Director of Operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Director of Operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of February, 2017, at Indian Brook, in the Province of NOVA SCOTIA at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Michael Sack

Councillor Gerry Augustine

Councillor Thomas Howe

Councillor Keith Julian

Councillor Colleen Knockwood

Councillor Doreen Knockwood

Councillor Glen Knockwood

Councillor Alexander McDonald

Councillor Derrick Nevin

Councillor Timothy Nevin

Councillor Virginia Peter-Paul

Councillor Earl Sack

Councillor Mary Ellen Syliboy

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Director of Operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Director of Operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Director of Operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Director of Operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Director of Operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Director of Operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Nunavut

JEAN MARIE RIVER FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the *Jean Marie River First Nation* considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Jean Marie River First Nation* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Jean Marie River First Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the *Jean Marie River First Nation*;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the Senior Administrative Officer, Financial Officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues**"** means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act*;*

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"Financial Officer" means the person appointed Financial Officer under section 19;

"Senior Administrative Officer" means the person appointed Senior Administrative Officer under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Senior Administrative Officer and the Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Senior Administrative Officer or the Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Senior Administrative Officer or the Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Senior Administrative Officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Administrative Officer

18.(1) The Council must appoint a person as Senior Administrative Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Senior Administrative Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the Senior Administrative Officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Senior Administrative Officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Senior Administrative Officer's duties specified in this Law.

(3) The Senior Administrative Officer may assign the performance of any of the Senior Administrative Officer's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Senior Administrative Officer of the responsibility to ensure that these duties or functions are carried out properly.

Financial Officer

19.(1) The Council must appoint a person as Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Senior Administrative Officer, the Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Financial Officer under this Law; and

(o) to carry out any other activities specified by the Senior Administrative Officer that are not contrary to the Act or inconsistent with the Financial Officer's duties under this Law.

(3) With the approval of the Senior Administrative Officer, the Financial Officer may assign the performance of any of the duties or functions of the Financial Officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the Senior Administrative Officer, the Financial Officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Senior Administrative Officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the Senior Administrative Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the Senior Administrative Officer or the Financial Officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The Financial Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Financial Officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The Senior Administrative Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Senior Administrative Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Senior Administrative Officer or the Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Senior Administrative Officer or Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the Senior Administrative Officer or the Financial Officer.

DIVISION 4 - General Matters

Advances

40. The Senior Administrative Officer or the Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Financial Officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the Senior Administrative Officer or the Financial Officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Financial Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the Senior Administrative Officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Senior Administrative Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Financial Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the Financial Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the Financial Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The Financial Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The Senior Administrative Officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Senior Administrative Officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The Senior Administrative Officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The Senior Administrative Officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Financial Officer must prepare, maintain, store and keep secure a complete set of all records

respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,

planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the Senior Administrative Officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The Senior Administrative Officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Senior Administrative Officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Financial Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The Senior Administrative Officer may retain the services of a professional engineer or other consultant to assist the Senior Administrative Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Senior Administrative Officer or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the Senior Administrative Officer under subsection 98(3), the Senior Administrative Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the Senior Administrative Officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Senior Administrative Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of Jan, 2017, at Yellowknife in the Territory of Northwest Territories at a duly called and conducted Council meeting at which the required quorum of members of Council was present throughout.

Gladys Norwegian
Chief Gladys Norwegian

Gerald Grosse
Councillor Gerald Grossetete

Margaret Ireland
Councillor Margaret Ireland

Angela Canning
Councillor Angela Canning

Yvonne Norwegian
Councillor Yvonne Norwegian

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Senior Administrative Officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Senior Administrative Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Senior Administrative Officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Senior Administrative Officer under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Senior Administrative Officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Senior Administrative Officer or, in the case of the Senior Administrative Officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Senior Administrative Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Senior Administrative Officer or, in the case of the Senior Administrative Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

SALT RIVER FIRST NATION #195

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Salt River First Nation #195 considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Salt River First Nation #195 enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Salt River First Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief executive officer" means the person appointed chief executive officer under section 18;

"chief financial officer" means the person appointed chief financial officer under section 19;

"Code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the Chief of the First Nation;

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"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Salt River First Nation #195;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation, including the Salt River First Nation Customary Election Regulations, as amended from time to time;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the chief executive officer, chief financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

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(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

(4) This Law does not abrogate or derogate from any Aboriginal, Treaty or other rights or freedoms that pertain to the First Nation or its members.

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Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

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(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

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Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

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(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the chief executive officer and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief executive officer or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief executive officer or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief executive officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

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(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

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(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief executive officer

18.(1) The Council must appoint a person as chief executive officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the chief executive officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

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(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the chief executive officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive officer's duties specified in this Law.

(3) The chief executive officer may assign the performance of any of the chief executive officer's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief financial officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

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(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the chief executive officer that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the chief executive officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the chief executive officer, the chief financial officer and other officers of the First Nation, and

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(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the chief executive officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the chief executive officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

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(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

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(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

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(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the chief executive officer or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

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Accounts Management

31.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The chief executive officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the chief executive officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

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Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is:

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

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(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) Unless otherwise provided for under a trust agreement, deed or other similar form of declaration, the chief executive officer or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The chief executive officer or, altneratively, the chief financial officer, may authorize a payment out of, or sign a requisition for payment from, any appropriation, provided that a councillor must authorize a payment out of, or sign a requisition for payment from an appropriation that exceeds, in the aggregate, $30,000.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by the Chief of the First Nation and one other councillor.

DIVISION 4 - General Matters

Advances

40. The chief executive officer or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

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Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

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(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Any councillor or the chief financial officer may, pursuant to a Council resolution in writing, enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

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Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by the Chief of the First Nation and one other councillor.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

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(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

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(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

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(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

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Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the chief executive officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the chief executive officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

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(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

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(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c); and

(e) if the First Naton has a land code in force, a report setting out moneys of the First Nation derived from First Nation Lands, categorized and shown separately from other revenues and that includes a sub category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

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(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

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(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

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(2) The annual report referred to in subsection (1) must include the annual audited

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) financial statements of the First Nation for the previous fiscal year: and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The chief executive officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the chief executive officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The chief executive officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The chief executive officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with. the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with. the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

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"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the chief executive officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

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(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The chief executive officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the chief executive officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

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(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

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(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The chief executive officer may retain the services of a professional engineer or other consultant to assist the chief executive officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

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(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

1. If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

96.(1) **[INTENTIONALLY DELETED]**

2. If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1) of the *First Nations Land Management Act.*

Oil and Gas Obligations

1. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

97. [INTENTIONALLY DELETED]

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

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(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief executive officer or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the chief executive officer under subsection 98(3), the chief executive officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the chief executive officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The chief executive officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

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(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

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(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of JUNE, 2017, at FORT SMITH, in the Northwest Territories at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Frieda Martselos

Councillor Freda Emile

Councillor Melvin Fortier

Councillor Christopher Hunter

Councillor Patricia Schaefer

Councillor William Schaefer

Councillor Raymond Tourangeau

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SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse (including common law spouse), and his or her parent(s) (including adoptive parent(s));

(b) the individual's parent(s) (including adoptive parent(s));

(c) the indiviudal's sibling;

(d) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(e) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(f) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

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(g) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the chief executive officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

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(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The chief executive officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the chief executive officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one thousand five hundred dollars ($1,500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the chief executive officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

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(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

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PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief executive officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief executive officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

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(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

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Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

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Ontario

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point First Nation) has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the Anishinaabeg of Kettle & Stony Point First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Annual Budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Annual Expenditure Law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2017*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Anishinaabeg of Kettle & Stony Point First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Local Revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2017.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. Expenditures of local revenues must be made only in accordance with the annual budget.

12. Notwithstanding section 10 of this law, Council may at any time amend the annual budget by amending this law in accordance with Council procedures and the requirements of the Act.

13. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

14. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

15. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2017, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Six (6) members of Council.

Chief Thomas Bressette

Councillor Elizabeth J. Cloud

Councillor Peter Cloud Sr.

Councillor Bernard George

Councillor Marshall E. George

Councillor A. David Henry

Councillor Jason Henry

Councillor Lincoln Jackson

Councillor Jane Manning

Councillor Brian Monague

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$732,831
TOTAL REVENUES	**$732,831**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$45,215
2. Protection Services	
a. Policing	$19,740
b. Firefighting	$64,316
3. Transportation	
a. Roads and Streets	$172,140
4. Environment Health Services	
a. Water Purification and Supply	$91,895
b. Sewage Collection and Disposal	$124,896
c. Garbage Waste Collection and Disposal	$139,222
5. Other Services	
a. Other Service – I.T.	$68,151
6. Contingency Amounts	$7,256
TOTAL EXPENDITURES	**$732,831**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

Anishinaabeg of Kettle & Stony Point First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point First Nation) has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Rates Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2017*;

"First Nation" means the Anishinaabeg of Kettle & Stony Point First Nation, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2017.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2017, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Six (6) members of Council.

Chief Thomas Bressette

Councillor Elizabeth J. Cloud

Councillor Peter Cloud Sr.

Councillor Bernard George

Councillor Marshall E. George

Councillor A. David Henry

Councillor Jason Henry

Councillor Lincoln Jackson

Councillor Jane Manning

Councillor Brian Monague

SCHEDULE

TAX RATES

PROPERTY CLASS RATE PER $1,000 OF ASSESSED VALUE

Property Classification	**Tax Rates**
Residential	11.85686
Commercial	29.73593

SHESHEGWANING FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Sheshegwaning First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Sheshegwaning First Nation* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sheshegwaning First Nation Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the «Sheshegwaning First Nation»;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2017, at Sheshegwaning, in the Province of Ontario, at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Councillor Nicole Bush

Councillor Albert Cada

Councillor Leonard Genereux

Councillor Gregory Sampson

Chief Dean Roy

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

TAYKWA TAGAMOU NATION

FINANCIAL ADMINISTRATION LAW

June 13, 2017

(Issued June 13, 2017)

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WHEREAS:

A. Pursuant to section 9 of the Act, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Taykwa Tagamou Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Taykwa Tagamou Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as Taykwa Tagamou Nation ("TTN") *Financial Administration Law,* 2017.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act (S.C.2005, c.9)*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Taykwa Tagamou Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within seventy-five (75) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor, acting in good faith, relied on information provided by an officer or employee of the First Nation and such reliance was reasonable given: (a) the position of the officer or employee with the First Nation; and (b) the nature of the information provided by such officer or employee.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2017, at Cochrane, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one thousand dollars ($1000.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

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Quebec

MICMACS OF GESGAPEGIAG

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a Micmacs of Gesgapegiag may make laws respecting the financial administration of the Micmacs of Gesgapegiag; and

B. The Council of the Micmacs of Gesgapegiag considers it to be in the best interests of the Micmacs of Gesgapegiag to make a law for such purposes;

NOW THEREFORE the Council of the Micmacs of Gesgapegiag enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Micmacs of Gesgapegiag Financial Administration Law, 2017.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of Micmacs of Gesgapegiag referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Micmacs of Gesgapegiag appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of Micmacs of Gesgapegiag that has been approved by the Council;

"code" means a code adopted by Micmacs of Gesgapegiag under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Micmacs of Gesgapegiag under the *First Nations Land Management Act*;

"Council" means the Council of Micmacs of Gesgapegiag;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of Micmacs of Gesgapegiag and includes the Chief of Micmacs of Gesgapegiag;

"Director General" means the person appointed Director General under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Micmacs of Gesgapegiag;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Micmacs fo Gesgapegiag's financial statements;

''Financial Controller'' means the person appointed Financial Controller under section 19;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial records" means all records respecting the financial administration of Micmacs of Gesgapegiag, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of Micmacs of Gesgapegiag set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

Micmacs of Gesgapegiag means Micmacs of Gesgapegiag First Nation, an Indian Band within the meaning of the *Indian Act*;

"Micmacs of Gesgapegiag's financial assets" means all money and other financial assets of Micmacs of Gesgapegiag;

"Micmacs of Gesgapegiag's lands" means all reserves of Micmacs of Gesgapegiag within the meaning of the *Indian Act*;

"Micmacs of Gesgapegiag law" means any law, including any by-law or code, of Micmacs of Gesgapegiag made by the Council or the membership of Micmacs of Gesgapegiag;

"Micmacs of Gesgapegiag's records" means all records of the Micmacs of Gesgapegiag respecting its governance, management, operations and financial administration;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the Director General, the Financial Controller and any other employee of Micmacs of Gesgapegiag designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of Micmacs of Gesgapegiag,

(b) any corporation in which Micmacs of Gesgapegiag has a material or controlling interest,

(c) any partnership in which Micmacs of Gesgapegiag or another related body of Micmacs of Gesgapegiag is a partner with a material or controlling interest, or

(d) a trust of Micmacs of Gesgapegiag;

"special purpose report" means a report described in section 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Micmacs of Gesgapegiag.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of Micmacs of Gesgapegiag.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of Micmacs of Gesgapegiag whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of Micmacs of Gesgapegiag; and

(d) the approval of borrowing of Micmacs of Gesgapegiag.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Micmacs of Gesgapegiag.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Micmacs of Gesgapegiag that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Micmacs of Gesgapegiag in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Financial Controller must prepare a report separately listing the remuneration paid and expenses reimbursed by Micmacs of Gesgapegiag, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of Micmacs of Gesgapegiag is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Micmacs of Gesgapegiag.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Micmacs of Gesgapegiag government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Director General and the Financial Controller must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Director General or the Financial Controller may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Director General or the Financial Controller; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Director General, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of Micmacs of Gesgapegiag:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Micmacs of Gesgapegiag against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Micmacs of Gesgapegiag that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Micmacs of Gesgapegiag:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of Micmacs of Gesgapegiag;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Micmacs of Gesgapegiag:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Micmacs of Gesgapegiag reports;

(d) to review, monitor and report to the Council on the appropriateness of Micmacs of Gesgapegiag's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in Micmacs of Gesgapegiag's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of Micmacs of Gesgapegiag's financial assets, including debts owed to Micmacs of Gesgapegiag;

(g) to review and report to the Council on Micmacs of Gesgapegiag's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of Micmacs of Gesgapegiag, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of Micmacs of Gesgapegiag's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director General

18.(1) The Council must appoint a person as Director General of Micmacs of Gesgapegiag and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Director General is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Micmacs of Gesgapegiag, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Micmacs of Gesgapegiag;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Micmacs of Gesgapegiag;

(c) to hire the employees of Micmacs of Gesgapegiag, as the Director General considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of Micmacs of Gesgapegiag;

(e) to oversee and administer the contracts of Micmacs of Gesgapegiag;

(f) to prepare, recommend to the Council for approval and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Director General under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Director General's duties specified in this Law.

(3) The Director General may assign the performance of any of the Director General's duties or functions

(a) to an officer or employee of Micmacs of Gesgapegiag; and

(b) with the approval of the Council, to a contractor or agent of Micmacs of Gesgapegiag.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Director General of the responsibility to ensure that these duties or functions are carried out properly.

Financial Controller

19.(1) The Council must appoint a person as Financial Controller of Micmacs of Gesgapegiag and may set the terms and conditions of that appointment.

(2) Reporting to the Director General, the Financial Controller is responsible for the day-to-day management of the systems of the financial administration of Micmacs of Gesgapegiag, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of Micmacs of Gesgapegiag;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by Micmacs of Gesgapegiag;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of Micmacs of Gesgapegiag to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Micmacs of Gesgapegiag;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of Micmacs of Gesgapegiag and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Financial Controller under this Law; and

(o) to carry out any other activities specified by the Director General that are not contrary to the Act or inconsistent with the Financial Controller's duties under this Law.

(3) With the approval of the Director General, the Financial Controller may assign the performance of any of the duties or functions of the Financial Controller to any officer, employee, contractor or agent of Micmacs of Gesgapegiag, but this assignment does not relieve the Financial Controller of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Micmacs of Gesgapegiag.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of Micmacs of Gesgapegiag;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and Micmacs of Gesgapegiag,

(ii) the Director General, the Financial Controller and other officers of Micmacs of Gesgapegiag, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Director General must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Micmacs of Gesgapegiag and a member of Micmacs of Gesgapegiag.

(4) In the course of discharging his or her responsibilities under this Law, the Director General must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that Micmacs of Gesgapegiag hires or retains qualified and competent personnel to carry out the financial administration activities of Micmacs of Gesgapegiag.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of Micmacs of Gesgapegiag, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Micmacs of Gesgapegiag;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of Micmacs of Gesgapegiag;

(b) a person acting under the delegated authority of the Council or Micmacs of Gesgapegiag; or

(c) a member of a committee of the Council or Micmacs of Gesgapegiag who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Micmacs of Gesgapegiag, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Micmacs of Gesgapegiag;

(b) the terms of every contract of a contractor of Micmacs of Gesgapegiag;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of Micmacs of Gesgapegiag.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of Micmacs of Gesgapegiag is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which Micmacs of Gesgapegiag is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Micmacs of Gesgapegiag's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Micmacs of Gesgapegiag's lands.

(3) In subsection (2), "natural resources" means any material on or under Micmacs of Gesgapegiag's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the Financial Controller must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Micmacs of Gesgapegiag for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of Micmacs of Gesgapegiag demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of Micmacs of Gesgapegiag.

Amendments to Annual Budgets

28.(1) The annual budget of Micmacs of Gesgapegiag must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of Micmacs of Gesgapegiag or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Micmacs of Gesgapegiag.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of Micmacs of Gesgapegiag must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of Micmacs of Gesgapegiag may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of Micmacs of Gesgapegiag unless the account is

(a) in the name of Micmacs of Gesgapegiag;

(b) opened in a financial institution; and

(c) authorized by the Director General or the Financial Controller.

(2) Micmacs of Gesgapegiag must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if Micmacs of Gesgapegiag has money held in trust;

(c) a land and resources account for money from revenues from Micmacs of Gesgapegiag's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) Micmacs of Gesgapegiag may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Micmacs of Gesgapegiag's financial assets.

Accounts Management

31.(1) The Financial Controller must ensure the safekeeping of all money received by Micmacs of Gesgapegiag.

(2) The Financial Controller

(a) must deposit all money received by Micmacs of Gesgapegiag as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. Micmacs of Gesgapegiag must not enter into an agreement or undertaking that requires Micmacs of Gesgapegiag to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The Director General may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Director General the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Micmacs of Gesgapegiag in relation to an appropriation must not exceed the amount specified in the budget for Micmacs of Gesgapegiag for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Director General or the Financial Controller must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Director General or Financial Controller may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by Micmacs of Gesgapegiag may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the Director General or the Financial Controller.

DIVISION 4 - General Matters

Advances

40. The Director General or the Financial Controller may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If Micmacs of Gesgapegiag withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by Micmacs of Gesgapegiag as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, Micmacs of Gesgapegiag may charge interest at a rate set from time to time by the Council on any debts or payments owed to Micmacs of Gesgapegiag that are overdue.

Refunds

44.(1) Money received by Micmacs of Gesgapegiag that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to Micmacs of Gesgapegiag may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to Micmacs of Gesgapegiag may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, Micmacs of Gesgapegiag must not borrow money or grant security.

(2) Subject to this Law, if Micmacs of Gesgapegiag is authorized in this Law to borrow money or grant security, the Council may authorize the Financial Controller to borrow money or grant security in the name of Micmacs of Gesgapegiag

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) Micmacs of Gesgapegiag may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Micmacs of Gesgapegiag may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) Micmacs of Gesgapegiag may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Micmacs of Gesgapegiag.

Financial Agreements

50.(1) Micmacs of Gesgapegiag may enter into the following agreements in the name of Micmacs of Gesgapegiag:

(a) for the purpose of efficient management of Micmacs of Gesgapegiag's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Micmacs of Gesgapegiag's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Financial Controller may enter into any agreements referred to in subsection (1) on behalf of Micmacs of Gesgapegiag.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Financial Controller recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Micmacs of Gesgapegiag may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by Micmacs of Gesgapegiag from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must post a public notice informing members of Micmacs of Gesgapegiag of proposed borrowing for new capital projects described in section 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of Micmacs of Gesgapegiag may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, Micmacs of Gesgapegiag may borrow money that is required for the repayment or refinancing of any debt of Micmacs of Gesgapegiag, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by Micmacs of Gesgapegiag for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Micmacs of Gesgapegiag and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by Micmacs of Gesgapegiag must be signed by a councillor designated by the Council and by either the Director General or the Financial Controller.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Micmacs of Gesgapegiag's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), Micmacs of Gesgapegiag must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Micmacs of Gesgapegiag may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Micmacs of Gesgapegiag's lands or lands owned in fee simple by, or in trust for, Micmacs of Gesgapegiag, or

(ii) any other property of Micmacs of Gesgapegiag.

(3) Micmacs of Gesgapegiag may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Micmacs of Gesgapegiag; or

(b) do not otherwise expose Micmacs of Gesgapegiag's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

(5) Without limiting the generality of the foregoing, before the Council authorizes Micmacs of Gesgapegiag to carry on activities for the primary purpose of profit the Financial Controller must prepare a report for Council to consider identifying

(a) any material liability for Micmacs of Gesgapegiag; and

(b) any exposure to Micmacs of Gesgapegiag's financial assets, property or resources to significant risk.

(6) In the event that the Council approves a business activity for the primary purposes of profit, the Council may require, as a condition of its approval of such activity, that at least one representative of its choice be appointed on any decision making body which has the power and authority to manage or supervise the management of such business activity, and such person shall have the power to attend all meetings, vote on all issues, and receive all reports of such body and to report to the Council on all business activities of the business.

(7) In the event that the Council approves a business activity for the primary purposes of profit, the body which conducts this business activity shall provide the Financial Controller with all periodic and annual financial statements and reports of the business activity and such other information as may be necessary to evaluate from time to time any actual or potential material liability of the Band or any exposure to significant risk to the financial assets, property or resources of the Band as a result of such business activity.

Guarantees and Indemnities

59.(1) Micmacs of Gesgapegiag must not give a guarantee unless the Council has considered the report of the Financial Controller under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Financial Controller must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Micmacs of Gesgapegiag to honour the guarantee should it be required to do so.

(3) Micmacs of Gesgapegiag must not give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in another agreement to which Micmacs of Gesgapegiag is a party; or

(c) in relation to a security granted by Micmacs of Gesgapegiag that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 102, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Micmacs of Gesgapegiag and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Micmacs of Gesgapegiag.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, Micmacs of Gesgapegiag must not invest Micmacs of Gesgapegiag's financial assets.

(2) If Micmacs of Gesgapegiag is authorized in this Law to invest Micmacs of Gesgapegiag's financial assets, the Council may authorize the Financial Controller to invest Micmacs of Gesgapegiag's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by Micmacs of Gesgapegiag in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by First Nation Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Micmacs of Gesgapegiag as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Micmacs of Gesgapegiag's lands are located.

(3) If Micmacs of Gesgapegiag has established an investment account under section 30, Micmacs of Gesgapegiag may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Micmacs of Gesgapegiag is a shareholder;

(b) a trust in which Micmacs of Gesgapegiag is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which Micmacs of Gesgapegiag is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, Micmacs of Gesgapegiag may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if Micmacs of Gesgapegiag has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) Micmacs of Gesgapegiag may only make a loan to a member of Micmacs of Gesgapegiag or to an entity in which a member of Micmacs of Gesgapegiag has an interest if the loan is made from a Micmac of Gesgapegiag's program that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Financial Controller must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of Micmacs of Gesgapegiag;

(b) the terms and conditions of the program must be published and accessible to all members of Micmacs of Gesgapegiag;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the Financial Controller may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the Director General must identify and assess any significant risks to Micmacs of Gesgapegiag's financial assets, the Micmacs of Gesgapegiag's tangible capital assets as defined in Part V and the operations of Micmacs of Gesgapegiag.

(2) Annually, and more often if necessary, the Director General must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of Micmacs of Gesgapegiag.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of Micmacs of Gesgapegiag assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in Micmacs of Gesgapegiag:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of Micmacs of Gesgapegiag must comply with GAAP.

Separate Accounting

68. If Micmacs of Gesgapegiag has a loan from the First Nations Finance Authority that is secured by other revenues, the Financial Controller must

(a) account for all other revenues of Micmacs of Gesgapegiag separately from other moneys of Micmacs of Gesgapegiag; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the Financial Controller must prepare financial information respecting the financial affairs of Micmacs of Gesgapegiag in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Financial Controller must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the Financial Controller must prepare financial statements for Micmacs of Gesgapegiag for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Financial Controller must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the Financial Controller must prepare the annual financial statements of Micmacs of Gesgapegiag for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of Micmacs of Gesgapegiag for the fiscal year; and

(b) the revenue categories for Micmacs of Gesgapegiag's lands referred to in subsection 25(2).

(4) The Financial Controller must provide draft annual financial statements to the Finance and Audit Committee for review within seventy-five (75) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within one hundred (100) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The Financial Controller must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in subsection 10(2);

(c) a report setting out all debts or obligations forgiven by Micmacs of Gesgapegiag;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if Micmacs of Gesgapegiag has a land code in force, a report setting out moneys of Micmacs of Gesgapegiag derived from First Nation lands, categorized and shown separately from other revenues

and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) Micmacs of Gesgapegiag must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Micmacs of Gesgapegiag, an auditor must

(a) be independent of Micmacs of Gesgapegiag, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Micmacs of Gesgapegiag are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Micmacs of Gesgapegiag in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of Micmacs of Gesgapegiag, the auditor must be given access to

(a) all records of Micmacs of Gesgapegiag for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of Micmacs of Gesgapegiag to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Micmacs of Gesgapegiag as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Micmacs of Gesgapegiag.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of Micmacs of Gesgapegiag must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Audited Annual Financial Statements

77.(1) Before the audited annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of Micmacs of Gesgapegiag ~~or the Council chair~~,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Financial Controller; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of Micmacs of Gesgapegiag at the principal administrative offices of Micmacs of Gesgapegiag during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Micmacs of Gesgapegiag for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of Micmacs of Gesgapegiag;

(b) a progress report on any established financial objectives and performance measures of Micmacs of Gesgapegiag;

(c) the audited annual financial statements of Micmacs of Gesgapegiag for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The Director General must provide the annual report referred to in subsection (1)

(a) to a member of Micmacs of Gesgapegiag as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if Micmacs of Gesgapegiag has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if Micmacs of Gesgapegiag is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of Micmacs of Gesgapegiag including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Director General to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of Micmacs of Gesgapegiag or kept, used or received by any person on behalf of Micmacs of Gesgapegiag are the property of Micmacs of Gesgapegiag.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Micmacs of Gesgapegiag.

Operations Manual

80.(1) The Director General must prepare and maintain a current operations manual respecting every element of Micmacs of Gesgapegiag's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of Micmacs of Gesgapegiag.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Micmacs of Gesgapegiag, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The Director General must ensure that Micmacs of Gesgapegiag prepares, maintains, stores and keeps secure all of Micmacs of Gesgapegiag's records that are required under this Law or any other applicable law.

(2) Micmacs of Gesgapegiag's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of Micmacs of Gesgapegiag must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to Micmacs of Gesgapegiag's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to Micmacs of Gesgapegiag's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If Micmacs of Gesgapegiag has a loan from the First Nations Finance Authority that is secured by other revenues, the Financial Controller must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Micmacs of Gesgapegiag, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by Micmacs of Gesgapegiag in its operations to ensure the integrity of Micmacs of Gesgapegiag's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of Micmacs of Gesgapegiag's tangible capital assets and any other major capital projects in which Micmacs of Gesgapegiag or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of Micmacs of Gesgapegiag having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of Micmacs of Gesgapegiag's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Micmacs of Gesgapegiag's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) Micmacs of Gesgapegiag's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Micmacs of Gesgapegiag's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Micmacs of Gesgapegiag's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the Director General must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The Director General must establish and keep current a register of all Micmacs of Gesgapegiag's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Director General must arrange for the inspection and review of the state of each of Micmacs of Gesgapegiag's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Financial Controller must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Micmacs of Gesgapegiag's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Micmacs of Gesgapegiag's tangible capital assets;

(c) the proposed budget for rehabilitation of Micmacs of Gesgapegiag's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Micmacs of Gesgapegiag's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Micmacs of Gesgapegiag's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The Director General may retain the services of a professional engineer or other consultant to assist the Director General, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Micmacs of Gesgapegiag respecting capital projects; or

(b) the involvement of members of Micmacs of Gesgapegiag in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If Micmacs of Gesgapegiag is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, Micmacs of Gesgapegiag must comply with all the applicable Board standards.

(2) If the Council becomes aware that Micmacs of Gesgapegiag is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Micmacs of Gesgapegiag into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) Micmacs of Gesgapegiag is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Micmacs of Gesgapegiag under section 53 of the Act that third-party management of Micmacs of Gesgapegiag's other revenues is required,

the Council of Micmacs of Gesgapegiag delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of Micmacs of Gesgapegiag's other revenues under the Act.

Land Management Obligations

96.(1) If Micmacs of Gesgapegiag has a land code under the *First Nations Land Management Act,* Micmacs of Gesgapegiag must comply with the *First Nations Land Management Act* and any land code made by Micmacs of Gesgapegiag as required or permitted under that Act.

(2) If Micmacs of Gesgapegiag has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of Micmacs of Gesgapegiag's land code for being accountable to members of Micmacs of Gesgapegiag for the management of Micmacs of Gesgapegiag's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If Micmacs of Gesgapegiag has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* Micmacs of Gesgapegiag must comply with that Act and any financial code made by Micmacs of Gesgapegiag as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Micmacs of Gesgapegiag is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Micmacs of Gesgapegiag,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of Micmacs of Gesgapegiag becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Director General or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the Director General under subsection 98(3), the Director General must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the Director General, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by Micmacs of Gesgapegiag or by a councillor, officer, employee, contractor or agent of Micmacs of Gesgapegiag as a result of making that report.

(3) The Director General and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to Micmacs of Gesgapegiag for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Micmacs of Gesgapegiag and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Micmacs of Gesgapegiag under subsection (1) may be recovered for Micmacs of Gesgapegiag by Micmacs of Gesgapegiag, a member of Micmacs of Gesgapegiag or a person who holds a security under a borrowing made by Micmacs of Gesgapegiag.

(4) It is a good defence to any action brought against an officer or employee of Micmacs of Gesgapegiag for unauthorized expenditure, investment or use of Micmacs of Gesgapegiag's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of Micmacs of Gesgapegiag.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Micmacs of Gesgapegiag; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of Micmacs of Gesgapegiag respecting any proposed amendment of this Law; or

(b) the involvement of members of Micmacs of Gesgapegiag in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of Micmacs of Gesgapegiag may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If Micmacs of Gesgapegiag is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If Micmacs of Gesgapegiag intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when Micmacs of Gesgapegiag becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of Feb, 2017, at Gesgapegiag, in the Province of Quebec at a duly called and conducted Council meeting at which the required quorum of 5 (__) members of Council was present throughout.

Chief Roderick Larcque

Councillor Ronnie Condo

Councillor Anthony Jerome

Councillor Jeremy Jerome

Councillor Patsy Jerome

Councillor Armand Martin

Councillor Douglas Martin

Councillor John Martin

Councillor Luc Martin

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Micmacs of Gesgapegiag of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of Micmacs of Gesgapegiag and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) Micmacs of Gesgapegiag's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Director General:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Director General must establish and maintain a register of all information disclosed by a councillor under this section and section 6 and, upon request of an officer, employee or member of

Micmacs of Gesgapegiag alleging a conflict of interest in relation to information contained in the register, must review the register and prepare a report to the Council setting out the alleged conflict and any applicable information contained in the register.

(a) If the report in subsection (4) confirms, even partially, that the allegation is well founded, the Director General must permit that officer, employee or member to view the report.

(b) For more certainty, the Councillor allegedly involved in the conflict of interest must abstain to view, obtain a copy or comment on the report prepared by the Director General.

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of Micmacs of Gesgapegiag;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Micmacs of Gesgapegiag to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Director General under section 5, and the gift must be treated as the property of Micmacs of Gesgapegiag.

(4) Subsection (3)~~(3)~~ does not apply to a gift received during a public cultural event of Micmacs of Gesgapegiag.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Micmacs of Gesgapegiag.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of Micmacs of Gesgapegiag.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Micmacs of Gesgapegiag.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Director General must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees and officers comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Director General or, in the case of the Director General, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Director General or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Micmacs of Gesgapegiag;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Micmacs of Gesgapegiag to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Director General or, in the case of the Director General, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Micmacs of Gesgapegiag.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of Micmacs of Gesgapegiag for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of Micmacs of Gesgapegiag unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of Micmacs of Gesgapegiag, other than a person who has an employment contract with Micmacs of Gesgapegiag.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Micmacs of Gesgapegiag.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Micmacs of Gesgapegiag.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with Micmacs of Gesgapegiag; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Micmacs of Gesgapegiag.

(2) A contractor must not attempt to obtain preferential treatment from Micmacs of Gesgapegiag by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Micmacs of Gesgapegiag is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by Micmacs of Gesgapegiag and which the contractor becomes aware of while performing services for Micmacs of Gesgapegiag unless Micmacs of Gesgapegiag has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of Micmacs of Gesgapegiag in order to perform services for Micmacs of Gesgapegiag, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Bande des Montagnais du Lac St-Jean

LOI SUR L'ADMINISTRATION FINANCIÈRE

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CONSIDÉRANT QUE :

A. En vertu de l'article 9 de la *Loi sur la gestion financière et statistique des Premières nations,* Pekuakamiulnuatsh Takuhikan peut créer des lois relatives à son administration financière;

B. Pekuakamiulnuatsh Takuhikan considère qu'il est dans son intérêt de créer une loi à cette fin;

C. Pekuakamiulnuatsh Takuhikan désire que les dispositions de la présente loi relatives aux recettes locales ne reçoivent application que lorsque Pekuakamiulnuatsh Takuhikan générera de telles recettes et aura l'intention d'obtenir de l'Administration financière des Premières nations du financement garanti par de telles recettes locales;

EN CONSÉQUENCE DE CE QUI PRÉCÈDE, le préambule faisant partie intégrante des présentes, Pekuakamiulnuatsh Takuhikan adopte ce qui suit :

PARTIE I. Titre abrégé

Titre abrégé

1. Loi sur l'administration financière de Pekuakamiulnuatsh Takuhikan.

PARTIE II. Définitions et interprétation

Définitions

2. (1) Les définitions qui suivent s'appliquent à la présente loi, à moins d'indications contraires :

« actifs financiers » signifie tous les avoirs ou autres actifs financiers de la Première nation;

« administration financière » signifie la gestion, la supervision, le contrôle et la direction de l'ensemble des questions liées aux affaires financières de la Première nation;

« auditeur » signifie l'auditeur indépendant de la Première nation nommé en vertu de l'article 68;

« autres recettes » signifie les recettes visées à l'article 3 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de *Loi sur la gestion financière et statistique des Premières nations*;

« budget » signifie le budget annuel de la Première nation qui a été approuvé par le Conseil;

« CGFPN » signifie le Conseil de gestion financière des Premières nations établi en vertu de la Loi;

« chef » signifie la personne élue à ce titre par suffrage universel;

« code » signifie un code foncier adopté par la Première nation en vertu de la *Loi sur la gestion des terres des Premières nations*;

« Comité des finances et d'audit » signifie le Comité des finances et d'audit établi en vertu de l'article 12;

« Commission » signifie la Commission de la fiscalité des Premières nations établie en vertu de la Loi;

« compétence financière » signifie la capacité à lire et comprendre des états financiers qui présentent les questions comptables que l'on peut raisonnablement s'attendre à voir soulevées dans les états financiers de la Première nation;

« compte de recettes locales » signifie le compte de recettes locales visé par l'article 13 de la Loi;

« conjoint » signifie, en relation à un individu, une personne avec qui l'individu est marié ou avec qui l'individu vit à titre de conjoint de fait depuis au moins un (1) an dans une union assimilable à un mariage;

« Conseil » signifie Pekuakamiulnuatsh Takuhikan, le conseil de la Première nation;

« dirigeant » signifie un cadre supérieur, le directeur général et tout autre employé de la Première nation désigné par le Conseil à titre de dirigeant;

« directeur général » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 18;

« directeur-services administratifs » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 19;

« document » signifie n'importe quel média sur lequel de l'information est enregistrée ou emmagasinée d'un moyen quelconque, que ce soit un document graphique, électronique, mécanique ou autre;

« documents financiers » signifie tous les documents liés à l'administration financière de la Première nation, y compris les procès-verbaux des réunions du Conseil et du Comité des finances et d'audit;

« enfant à charge » signifie, à l'égard d'une personne, un enfant :

(a) qui n'a pas atteint l'âge de 18 ans;

(b) qui a atteint l'âge de 18 ans, mais qui dépend principalement du soutien financier de cette personne ou du conjoint de cette personne;

« entité liée » signifie une entité ou personne ayant des liens avec une autre personne ou entité au sens de la *Loi canadienne sur les sociétés par actions*;

« enveloppe budgétaire » signifie une affectation monétaire en vertu d'un budget devant servir aux fins auxquelles elle est prévue en vertu de celui-ci;

« états financiers annuels » signifie les états financiers annuels de la Première nation dont il est question à la section 7 de la Partie IV;

« exercice » signifie l'exercice financier de la Première nation établie à l'article 24;

« institution financière » signifie notamment l'Administration financière des Premières nations, une banque, une coopérative de services financiers ou une caisse populaire;

« jour férié » a le sens qui lui est donné dans la *Loi d'interprétation fédérale*;

« Loi » signifie la *Loi sur la gestion financière et statistique des Premières nations* et tout règlement adopté en vertu de celle-ci;

« loi de la Première nation » signifie toute loi, y compris tout règlement ou code, de la Première nation créé par le Conseil;

« loi sur les autres recettes » signifie une loi sur les autres recettes créée par le Conseil en vertu de la Loi;

« loi sur les recettes locales » signifie une loi sur les recettes locales créée par le Conseil en vertu de la Loi;

« membre de la famille » signifie à l'égard d'une personne :

(a) son conjoint,

(b) ses enfants à charge,

(c) les enfants à charge de son conjoint;

« membre du Conseil » signifie un membre élu du Conseil, tel que le chef, les vice-chefs ou les conseillers;

« NCA » signifie les normes canadiennes d'audit de l'Institut canadien des comptables agréés, y compris leurs révisions ou modifications de temps à autre;

« normes de la Commission » signifie les normes établies de temps à autre par la Commission en vertu de la Loi;

« normes du CGFPN » signifie les normes établies de temps à autre par le CGFPN en vertu de la Loi;

« normes » signifie les normes établies de temps à autre en vertu de la Loi;

« plan financier pluriannuel » signifie le plan dont il est question à l'article 25;

« Première nation » signifie la bande des Montagnais du Lac St-Jean apparaissant à l'Annexe de la *Loi sur la gestion financière et statistique des Premières nations* sous Conseil des Montagnais du Lac Saint-Jean;

« rapport spécial » signifie un rapport décrit au paragraphe 66(4);

« recettes locales » signifie les sommes d'argent accumulées en vertu d'une loi sur les recettes locales;

« représentant du Conseil » signifie un membre du Conseil, le président du Comité des finances et d'audit ou tout autre représentant du Conseil nommé par le Conseil;

« terres de la Première nation » signifie toutes les réserves de la Première nation au sens de la *Loi sur les Indiens*;

« vice-chefs » signifie les personnes nommées à ce titre par le chef;

(2) Sauf disposition contraire dans la présente loi, les mots et les termes utilisés dans la présente loi ont les mêmes significations que dans la Loi.

Interprétation

3.(1) Dans la présente loi, les règles d'interprétation suivantes s'appliquent :

(a) un mot employé au singulier comprend également le pluriel et vice-versa;

(b) un mot employé au masculin comprend également le féminin et vice-versa.

(2) Les mots dans la présente loi qui font référence à un dirigeant, par le biais du nom de ses fonctions ou autrement, s'appliquent également à toute personne désignée par le Conseil comme étant autorisée à agir au nom de ce dirigeant ou à toute personne qui s'est vu déléguer les fonctions de ce dirigeant en vertu de la présente loi.

Affichage d'avis publics

4.(1) Si un avis public doit être affiché en vertu de la présente loi, l'avis public est réputé avoir été affiché convenablement si un avis écrit est placé à un endroit bien en vue et accessible de manière à être vu publiquement dans les bureaux administratifs principaux de la Première nation.

(2) Sauf disposition expresse contraire, si un avis public de réunion doit être affiché en vertu de la présente loi, l'avis doit être affiché au moins quinze (15) jours avant la date de la réunion.

Calcul des délais

5. Dans la présente loi, les délais doivent être calculés conformément aux règles suivantes :

(a) Si le délai fixé pour faire une chose expire ou tombe un jour férié, celle-ci peut être accomplie le jour ouvrable suivant;

(b) Si le délai est exprimé en « jours francs » ou en un nombre minimal de jours entre deux événements, les jours où les événements surviennent ne comptent pas;

(c) Si le délai doit commencer ou se terminer un jour déterminé ou courir jusqu'à un jour déterminé, ce jour compte;

(d) Si le délai suit un jour déterminé, ce jour ne compte pas;

(e) Lorsqu'un acte doit être accompli dans un délai qui suit ou précède un jour déterminé, ce jour ne compte pas.

Conflit des lois

6.(1) S'il y a un conflit entre la présente loi et une autre loi de la Première nation, autre qu'un code ou une loi sur les recettes locales, la présente loi prévaut.

(2) S'il y a conflit entre la présente loi et la Loi, la Loi prévaut.

(3) S'il y a conflit entre la présente loi et une loi sur les recettes locales, la loi sur les recettes locales prévaut.

Champs d'application

7. La présente loi s'applique à l'administration financière de la Première nation.

PARTIE III. Administration

SECTION 1. *Conseil*

Responsabilités du Conseil

8.(1) Le Conseil est responsable de toutes les questions liées à l'administration financière de la Première nation, qu'une partie quelconque de celles-ci ait été confiée ou déléguée à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi.

(2) Sous réserve de l'alinéa 5(1)(f) de la Loi, de la présente loi et de toute autre loi de la Première nation, le Conseil peut déléguer n'importe laquelle de ses fonctions relatives à l'administration financière de la Première nation à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi, à l'exception des fonctions suivantes :

(a) L'approbation des politiques, procédures ou directives du Conseil relatives à toute question se rapportant à l'administration financière de la Première nation;

(b) La nomination des membres, du président et du vice-président du Comité des finances et d'audit;

(c) L'approbation des budgets et des états financiers de la Première nation;

(d) L'approbation des emprunts de la Première nation.

Politiques, procédures et directives du Conseil

9.(1) Sous réserve du paragraphe (2), le Conseil peut établir des politiques et des procédures et donner des directives concernant toute question liée à l'administration financière de la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant l'acquisition, la gestion et la protection des biens de la Première nation.

(3) Le Conseil ne doit pas établir des politiques ou des procédures ou donner des directives concernant l'administration financière de la Première nation qui entrent en conflit avec la présente loi, la Loi ou les NCA.

(4) Le Conseil doit veiller à ce que toutes les politiques et procédures liées aux ressources humaines soient conçues et mises en œuvre afin de favoriser la tenue de mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit documenter toutes ses politiques, procédures et directives et les mettre à la disposition de toute personne tenue d'agir conformément à celles-ci ou susceptible d'être directement concernée par celles-ci.

Production de rapports sur la rémunération, les dépenses et les contrats

10.(1) Le directeur général doit préparer, à chaque année, un rapport indiquant, pour chacun des membres du Conseil, du directeur-services administratifs et des membres de leurs familles respectives, les renseignements suivants :

(a) Le montant total de la rémunération, des dépenses et des avantages sociaux qu'ils ont chacun reçu de la Première nation;

(b) Tous les contrats intervenus avec la Première nation en vue de la fourniture de biens ou de services auxquels ils sont partie;

(2) Le paragraphe (1) n'exige pas un compte rendu de la rémunération, des dépenses ou des avantages sociaux reçus :

(a) Par tous les membres de la Première nation;

(b) En vertu d'un programme ou d'un service accessible à tous les membres de la Première nation selon les conditions publiées; ou

(c) Conformément aux dispositions d'un acte de fiducie.

SECTION 2. *Comité des finances et d'audit*

Interprétation

11. Dans la présente section, « Comité » signifie le Comité des finances et d'audit.

Comité

12.(1) Le Comité des finances et d'audit de la Première nation est établi pour fournir des conseils et des recommandations au Conseil afin de l'aider dans le processus décisionnel relatif à l'administration financière de la Première nation.

(2) Le Comité est composé d'au moins trois membres nommés par le Conseil, dont la majorité doit posséder des compétences financières et, sous réserve du paragraphe (4), qui doivent tous être indépendants.

(3) Le Conseil doit établir des politiques ou des procédures ou donner des directives :

(a) Spécifiant qu'une personne est considérée indépendante si elle n'a pas une relation directe ou indirecte avec le Conseil qui, de l'avis du Conseil, pourrait raisonnablement compromettre l'indépendance de son jugement à titre de membre du Comité;

(b) Spécifiant que l'indépendance de chacun des membres du Comité sera surveillée et qu'une confirmation annuelle écrite de son indépendance sera requise de chaque membre du Comité;

(c) Visant à assurer que tous les membres du Comité sont indépendants et spécifiant que les personnes suivantes ne sont pas indépendantes :

(i) Une personne qui est une employée du Conseil;

(ii) Une personne dont un membre de sa famille immédiate est un membre du Conseil;

(iii) Une personne qui a une relation directe ou indirecte avec le Conseil aux termes de laquelle elle peut bénéficier d'honoraires de consultation ou d'une autre forme de rémunération versée par le Conseil à cette personne (autre qu'une rémunération qui lui serait versée pour ses services à titre de membre du Conseil ou de membre d'un comité ou versée sous forme de montants fixes dans le cadre d'un régime de retraite), à l'un de ses enfants à charge ou à une entité dont elle est un associé, un propriétaire, un membre ou un dirigeant et qui fournit des services comptables, consultatifs, juridiques ou financiers au Conseil ou à une entité liée au Conseil;

(4) Le Conseil peut établir une politique lui permettant de dispenser une personne de l'application de la politique prévue à l'alinéa (3)(c), mais uniquement dans les circonstances suivantes :

(a) Une dispense peut être accordée une seule fois à une personne dont la durée du mandat ne doit pas excéder trois (3) années consécutives;

(b) Le Conseil, de façon temporaire et dans des circonstances exceptionnelles, détermine raisonnablement que :

(i) La personne est en mesure d'avoir l'indépendance de jugement nécessaire à l'accomplissement de ses responsabilités à titre de membre du Comité, indépendamment de sa relation avec le Conseil; et

(ii) La nomination de la personne au Comité est considérée au mieux des intérêts du Conseil et de ses membres.

(5) Au moins deux (2) des membres du Comité doivent être des membres du Conseil.

(6) Sous réserve du paragraphe (5), les membres du Comité doivent être nommés pour des mandats étalés sur au moins trois (3) exercices complets.

(7) Un membre du Comité peut être destitué de ses fonctions par le Conseil si :

(a) Il est absent durant trois réunions régulières consécutives du Comité, sans raison jugée valable;

(b) Le président du Comité recommande sa destitution.

Président et vice-président

13.(1) Le Conseil doit nommer un président et un vice-président du Comité, dont l'un doit être un membre du Conseil.

(2) Si le Conseil nomme une personne qui n'est pas un membre du Conseil comme président du Comité :

(a) Le Conseil doit envoyer au président les avis de convocation et les ordres du jour de toutes les réunions du Comité;

(b) À la demande du président, le Conseil doit lui fournir les documents ou renseignements sur les points à examiner qui sont transmis au Conseil en prévision de la réunion,

(c) Le président du Comité peut assister aux réunions du Conseil et y prendre la parole, si le sujet traité a un lien avec le Comité.

Procédures du Comité

14.(1) Le quorum du Comité est constitué de cinquante pour cent (50 %) du nombre total de membres du Comité, dont au moins un membre du Conseil.

(2) À moins qu'un membre du Comité ne soit pas autorisé à participer à une décision en raison d'un conflit d'intérêts, chaque membre du Comité dispose d'un vote lors de toutes les décisions du Comité.

(3) En cas d'égalité des voix lors d'un vote au sein du Comité, le président du Comité n'a pas droit à un second vote ou un vote prépondérant; la décision est ainsi rejetée.

(4) Sous réserve du paragraphe (5), le directeur général et le directeur-services administratifs doivent être avisés de toutes les réunions du Comité et, sous réserve d'exceptions raisonnables, doivent assister à toutes ces réunions.

(5) Le directeur général ou le directeur-services administratifs peuvent être exclus de la totalité ou d'une partie d'une réunion du Comité à la suite d'un vote par appel nominal :

(a) Si la question traitée porte sur une question personnelle et confidentielle reliée au directeur général ou au directeur-services administratifs ou sur le rendement de ceux-ci;

(b) S'il s'agit d'une réunion avec l'auditeur.

(6) Le Comité doit se réunir à chaque exercice :

(a) Au moins une fois à tous les trois (3) mois et aussi souvent que nécessaire afin de gérer les affaires du Comité;

(b) Dès que possible après avoir reçu les états financiers annuels audités et le rapport de l'auditeur.

(7) Le Comité doit remettre une copie des procès-verbaux de ses réunions au Conseil et transmettre un compte rendu de la teneur de chacune des réunions du Comité au Conseil dès que possible après chacune de ces réunions.

(8) Sous réserve de la présente loi et des directives données par le Conseil, le Comité peut établir des règles relatives à la tenue de ses réunions.

(9) Après avoir consulté le directeur-services administratifs, le Comité peut retenir les services d'un expert-conseil afin de l'aider à s'acquitter de certaines de ses responsabilités.

Responsabilités en matière de planification financière

15.(1) Le Comité doit assumer les responsabilités suivantes relativement à l'administration financière de la Première nation :

(a) Élaborer, à chaque année, à court, moyen et long termes et recommander au Conseil pour approbation des plans, projections et priorités financiers;

(b) Examiner les projets de budgets annuels et les recommander au Conseil pour approbation;

(c) Surveiller, en permanence, le rendement financier de la Première nation en fonction du budget et signaler tout écart important au Conseil;

(d) Examiner les états financiers trimestriels et les recommander au Conseil pour approbation.

(2) Le Comité peut présenter un rapport ou des recommandations au Conseil au sujet de toute question liée à l'administration financière de la Première nation qui n'est pas autrement spécifiée comme étant sa responsabilité en vertu de la présente loi.

Responsabilités en matière d'audit

16. Le Comité doit assumer les responsabilités suivantes en matière d'audit liées à l'administration financière de la Première nation :

(a) Faire des recommandations au Conseil en ce qui a trait au choix, au mandat et au rendement de l'auditeur;

(b) S'assurer de l'indépendance de l'auditeur proposé ou nommé;

(c) Faire des recommandations au Conseil quant à la planification, la tenue et aux résultats de l'audit;

(d) Examiner les états financiers annuels audités de la Première nation et tous les rapports spéciaux, y compris, le cas échéant, l'état financier annuel audité du compte de recettes locales et faire des recommandations au Conseil à leur égard;

(e) Faire des recommandations au Conseil en ce qui a trait aux politiques, procédures et directives relatives aux dépenses remboursables et aux avantages indirects des membres du Conseil, des dirigeants et des employés de la Première nation;

(f) Surveiller les risques liés à la production de rapports financiers et les risques de fraude de même que l'efficacité des mesures d'atténuation de ces risques en tenant compte du coût de mise en œuvre de ces mesures;

(g) Procéder à un examen de la présente loi en vertu de l'article 96 et recommander, le cas échéant, des modifications au Conseil;

(h) Examiner le mandat du Comité et faire des recommandations au Conseil à ce sujet.

Responsabilités attribuées par le Conseil

17. Le Conseil peut confier au Comité ou à tout autre comité du Conseil toutes responsabilités, autres que celles mentionnées aux articles 8(2), 15, 16, 27(2), 61(2), 65(3) et à l'article 96, liées à l'administration financière de la Première nation

SECTION 3. *Dirigeants et employés*

Directeur général

18.(1) Le Conseil doit nommer une personne à titre de directeur général de la Première nation et peut établir les conditions de cette nomination.

(2) Relevant du Conseil, le directeur général est responsable de tous les aspects relatifs à la gestion et l'administration quotidienne de la Première nation, incluant la planification, la mise en œuvre et l'évaluation de celle-ci ainsi que les fonctions suivantes :

(a) Élaboration des politiques et des procédures liées aux ressources humaines en ce qui a trait à l'embauche, la gestion et la mise à pied des dirigeants et des employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;

(b) Préparation de la description des pouvoirs, des responsabilités et des fonctions de tous les employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;

(c) Embauche des employés de la Première nation, suivant les besoins déterminés et établissement de leurs conditions d'emploi;

(d) Surveillance, supervision et gestion des responsabilités de tous les dirigeants et employés de la Première nation;

(e) Supervision et administration des contrats de la Première nation;

(f) Préparation et recommandation au Conseil de l'organigramme dont il est question à l'article 20, et révision de celui-ci, au besoin;

(g) Détermination, évaluation et surveillance des risques liés à la production de rapports financiers et des risques de fraude et production de comptes rendus à ce sujet;

(h) Surveillance de l'efficacité des mesures d'atténuation des risques dont il est question à l'alinéa (g) en tenant compte du coût de mise en œuvre de ces mesures et production de comptes rendus à ce sujet;

(i) Exécution de toute autre responsabilité attribuée au directeur général en vertu de la présente loi;

(j) Toutes autres responsabilités qui pourraient lui être attribuées de temps à autre par le Conseil et qui ne seraient pas incompatibles avec la Loi ou avec les responsabilités qui lui sont attribuées dans la présente loi.

(3) Le directeur général peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé ou un consultant de la Première nation.

(4) Toute délégation de responsabilités ou de fonctions en vertu du paragraphe (3) ne dégage cependant pas le directeur général de sa responsabilité de veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Directeur-services administratifs

19.(1) Le chef doit approuver la nomination d'une personne à titre de directeur-services administratifs de la Première nation et peut établir les modalités et conditions de cette nomination.

(2) Relevant du directeur général, le directeur-services administratifs est responsable de la gestion quotidienne des systèmes de l'administration financière de la Première nation, incluant les responsabilités suivantes :

(a) Veiller à ce que les systèmes de comptabilité financière, les politiques, les procédures, les directives et les mesures de contrôle interne soient conçus de façon adéquate et fonctionnent de manière efficace;

(b) Administrer et tenir les comptes de la Première nation, y compris le compte de recettes locales, le cas échéant;

(c) Préparer les budgets annuels et les plans financiers pluriannuels de la Première nation;

(d) Préparer les états financiers de la Première nation;

(e) Préparer les éléments financiers des rapports à l'intention du Conseil et les renseignements financiers exigés par celui-ci ou par le Comité des finances et d'audit;

(f) Surveiller activement le respect de tous les contrats et ententes de financement conclus par la Première nation;

(g) Administrer et superviser la préparation et la conservation des documents financiers et l'entretien des systèmes de production de rapports d'administration financière;

(h) Surveiller activement l'observation rigoureuse de la Loi, de la présente loi, de toute autre loi de la Première nation, des normes applicables et de toutes les politiques, procédures et directives du Conseil relatives à l'administration financière de la Première nation;

(i) Évaluer les systèmes de l'administration financière de la Première nation et recommander des améliorations;

(j) Élaborer et recommander des procédures visant à protéger les biens et veiller à ce que les procédures approuvées soient observées;

(k) Élaborer et recommander des procédures visant à déterminer et à atténuer les risques liés à la production de rapports financiers et les risques de fraude et veiller à ce que les procédures approuvées soient observées;

(l) Exercer toute autre fonction attribuée au directeur-services administratifs en vertu de la présente loi;

(m) Exercer toute autre responsabilité spécifiée par le directeur général qui n'est pas incompatible avec les fonctions du directeur-services administratifs en vertu de la présente loi.

(3) Sous réserve de l'approbation du directeur général, le directeur-services administratifs peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation, mais cette délégation ne libère

cependant pas le directeur-services administratifs de sa responsabilité consistant à veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Structure organisationnelle

20.(1) Le Conseil doit établir et maintenir un organigramme à jour des structures de gouvernance, de gestion et d'administration de la Première nation.

(2) L'organigramme prévu au paragraphe (1) doit comporter les renseignements suivants :

(a) Toutes les structures de gouvernance, de gestion et d'administration de la Première nation;

(b) L'organisation des structures décrites à l'alinéa (a), y compris les liens qui existent entre elles;

(c) Les rôles et responsabilités précis de chaque niveau de l'organisation des structures décrites à l'alinéa (a);

(d) Tous les postes de gouvernance, de gestion et d'administration pour chacun des niveaux de l'organisation des structures décrites à l'alinéa (a), y compris :

(i) Les membres du Conseil, du Comité des finances et d'audit et de tous les autres comités du Conseil et de la Première nation;

(ii) Le directeur général, le directeur-services administratifs et les autres dirigeants de la Première nation;

(iii) Les principaux liens hiérarchiques et la responsabilité entre le Conseil, les comités dont il est question au sous-alinéa (i) et les dirigeants dont il est question au sous-alinéa (ii).

(3) Sur demande, le directeur général doit fournir une copie de l'organigramme, en vertu du paragraphe (1) à un membre du Conseil, un membre de l'un des comités dont il est question au sous-alinéa (2)(d)(i), un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation de même qu'à un membre de la Première nation.

(4) En s'acquittant de ses responsabilités en vertu de la présente loi, le directeur général doit recommander au Conseil, pour approbation et mise en œuvre, des politiques et des procédures en matière de ressources humaines qui favorisent des mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit prendre toutes les mesures raisonnables pour s'assurer d'embaucher ou de retenir les services d'un personnel qualifié et compétent en vue de s'acquitter des responsabilités liées à l'administration financière de la Première nation.

SECTION 4. *Attentes en matière de comportement*

Comportement des membres du Conseil

21. Le Conseil doit établir des politiques et des procédures en vue d'éviter et d'atténuer les conflits d'intérêts qui doivent notamment :

(a) Définir les intérêts privés des membres du Conseil, dirigeants, employés, membres d'un comité du Conseil et consultants de la Première nation qui pourraient être à l'origine d'un conflit d'intérêts;

(b) Exiger de toute personne dont il est question à l'alinéa (a) qu'elle évite les situations qui pourraient donner lieu à un conflit d'intérêts ou à un conflit d'intérêts apparent;

(c) Exiger la divulgation des conflits d'intérêts réels et potentiels au fur et à mesure qu'ils se manifestent et consigner ces divulgations;

(d) Spécifier les restrictions relatives à l'acceptation de cadeaux et d'avantages sociaux de la part de toute personne dont il est question à l'alinéa (a) qui pourraient être raisonnablement perçus comme ayant été offerts afin d'influencer la prise de décision de cette personne;

(e) Interdire à toute personne dont il est question à l'alinéa (a) qui est en situation de conflit d'intérêts de tenter d'influencer une décision ou de participer à la prise d'une décision entourant une affaire dans le cadre de laquelle la personne se trouve en situation de conflit d'intérêts;

(f) Spécifier de quelle façon seront traités les membres du Conseil qui se retrouvent en situation de conflit d'intérêts non divulgué ou de conflit d'intérêts présumé, mais non avoué et ceux qui ne se conforment pas aux politiques et procédures établies par le Conseil.

22.(1) Lorsqu'il exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, un membre du Conseil doit :

(a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Agir honnêtement, de bonne foi et dans le meilleur intérêt de la Première nation;

(c) Agir avec le soin, la diligence et la compétence dont ferait preuve une personne prudente en pareilles circonstances;

(d) Éviter les conflits d'intérêts et se conformer aux politiques et procédures qui doivent être établies par le Conseil en vue d'éviter et d'atténuer ces conflits, y compris divulguer chaque année les renseignements pertinents concernant ses intérêts privés qui pourraient donner lieu à un conflit d'intérêts.

(2) S'il est déterminé en vertu de la présente loi ou dans les procédures adoptées par le Conseil à cet égard ou par un tribunal compétent qu'un membre du Conseil a enfreint le présent article, le Conseil pourra prendre toute mesure qu'il jugera appropriée selon les circonstances.

Comportement des dirigeants, employés et consultants, etc.

23.(1) Cet article s'applique :

(a) À un dirigeant, employé, représentant du Conseil et consultant de la Première nation;

(b) À une personne agissant en vertu du pouvoir délégué du Conseil ou de la Première nation;

(c) À un membre d'un comité du Conseil ou de la Première nation qui n'est pas un membre du Conseil.

(2) Lorsqu'une personne exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, cette personne doit :

(a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Se conformer à toutes les politiques, procédures et directives du Conseil;

(c) Éviter les conflits d'intérêts et se conformer aux politiques et procédures établies par le Conseil en vue d'éviter et d'atténuer les conflits d'intérêts, y compris divulguer dès que possible toute circonstance qui pourrait donner lieu à un conflit d'intérêts.

(3) Le Conseil doit intégrer les dispositions applicables du présent article :

(a) Aux conditions d'emploi ou du mandat de chacun des dirigeants et des employés de la Première nation;

(b) Aux conditions de chacun des contrats de service des consultants de la Première nation;

(c) Aux conditions du mandat de chacun des membres du Comité des finances et d'audit;

(d) Aux conditions du mandat de chacun des représentants du Conseil.

(4) Si une personne contrevient au paragraphe (2), les mesures suivantes peuvent être prises :

(a) Un dirigeant ou un employé peut faire l'objet de mesures disciplinaires, y compris le renvoi;

(b) Le contrat d'un consultant peut être résilié;

(c) La nomination d'un membre d'un comité peut être révoquée;

(d) La nomination d'un représentant du Conseil peut être révoquée.

PARTIE IV. Gestion financière

SECTION 1. *Plans financiers et budgets annuels*

Exercice

24. L'exercice financier de la Première nation débute le 1er avril et se termine le 31 mars de l'année suivante.

Plan financier pluriannuel

25. Le Conseil doit approuver, au plus tard le 31 mars de chaque année, un plan financier pluriannuel sur les autres recettes et sur les recettes locales, le cas échéant, qui .

(a) Porte sur une période de cinq (5) ans comprenant l'exercice courant et les quatre exercices suivants;

(b) Est fondé sur les projections des revenus, des dépenses et des transferts d'un compte à l'autre;

(c) Établit, en ce qui a trait aux revenus projetés, des montants distincts pour les revenus issus des recettes locales, le cas échéant, des droits, des redevances, des transferts provenant du gouvernement du Canada ou de celui du Québec, des subventions, de l'exploitation des affaires ou d'emprunts;

(d) Établit, en ce qui a trait aux dépenses projetées, des montants distincts pour les paiements, y compris les paiements de capital et d'intérêts sur les dettes, les paiements nécessaires aux projets d'immobilisations, tels qu'ils ont été définis dans la Partie V, les paiements nécessaires pour redresser les déficits et les paiements prévus à toute autre fin;

(e) Établit, en ce qui a trait aux transferts d'un compte à l'autre, les montants à partir du compte de recettes locales, le cas échéant;

(f) Montre toutes les catégories d'encaisse affectée;

(g) Indique si l'on prévoit, au cours de l'une des cinq (5) années du plan, un déficit ou un excédent à partir de la projection des revenus et des dépenses pour cet exercice.

Contenu du budget annuel

26.(1) Le budget annuel doit englober toutes les activités dont la Première nation est responsable et doit déterminer :

(a) Chaque source de revenus prévus et estimer le montant des revenus issus de chacune de ces sources, y compris les recettes locales, le cas échéant, les droits, les redevances et les transferts provenant du gouvernement du Canada ou de celui du Québec, les subventions, l'exploitation des affaires ou les emprunts;

(b) Chaque catégorie de dépenses prévues et le montant estimatif des dépenses pour chaque catégorie, y compris les dépenses liées aux paiements de capital et d'intérêts sur les dettes, les paiements nécessaires aux projets d'immobilisations tels qu'ils ont été définis dans la Partie V, les paiements nécessaires pour redresser les déficits et les paiements prévus à toute autre fin;

(c) Tous les excédents annuels et accumulés ou déficits annuels et accumulés prévus et l'application de l'excédent à la fin de l'exercice.

(2) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, doit être distincte des autres revenus du budget annuel et doit comporter une sous-catégorie de revenus générés par les ressources naturelles tirées des terres de la Première nation.

(3) Dans le paragraphe (2), « ressources naturelles » signifie toute matière se trouvant sur ou sous les terres de la Première nation à l'état naturel possédant, une fois extraite, une certaine valeur économique.

Calendrier du processus budgétaire et de planification

27.(1) Au plus tard le 31 janvier de chaque année, le directeur général doit préparer et présenter un budget annuel et un plan financier pluriannuel provisoires pour le prochain exercice au Comité des finances et d'audit pour examen.

(2) Au plus tard le 15 février de chaque année, le Comité des finances et d'audit doit examiner

(a) Le projet de budget annuel et recommander un budget annuel au Conseil pour approbation;

(b) Le plan financier pluriannuel provisoire et recommander un plan financier pluriannuel au Conseil.

(3) Au plus tard le 31 mars de chaque année, le Conseil doit examiner et approuver le budget annuel de la Première nation pour le prochain exercice.

(4) Au plus tard le 15 juin de chaque année, le directeur-services administratifs doit préparer et présenter au Comité des finances et d'audit, pour examen, une proposition de modification du budget annuel à l'égard du compte de recettes locales, le cas échéant.

(5) Au plus tard le 30 juin de chaque année, le Comité des finances et d'audit doit examiner la proposition de modification du budget annuel à l'égard du compte de recettes locales, le cas échéant, et recommander la modification à apporter au budget annuel au Conseil pour approbation.

(6) Au plus tard le 15 juillet de chaque année, le Conseil doit approuver la modification du budget annuel relative au compte de recettes locales, le cas échéant.

Autres exigences liées aux déficits budgétaires

28. Si un projet de budget annuel comporte un déficit proposé, le Conseil doit s'assurer que :

(a) Le plan financier pluriannuel de la Première nation illustre de quelle façon et à quel moment l'on redressera ce déficit et de quelle manière ce redressement sera appliqué;

(b) Le déficit n'a aucune répercussion négative sur la solvabilité de la Première nation.

Modifications des budgets annuels

29. Le budget annuel de la Première nation ne doit pas être modifié sans l'approbation du Conseil.

Exigences budgétaires relatives au compte de recettes locales

30. Malgré toute autre disposition de la présente loi, toute partie d'un budget relatif au compte de recettes locales, le cas échéant, doit être préparée, approuvée et modifiée conformément aux dispositions de la Loi et aux normes applicables de la Commission.

Politique en matière d'information et de participation de la Première nation

31. Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant les moyens par lesquels il envisage informer les membres de la Première nation ou obtenir leur participation à l'égard :

(a) Du budget annuel;

(b) Du plan financier pluriannuel;

(c) Des déficits budgétaires ou des dépenses extraordinaires.

SECTION 2. *Comptes d'institutions financières*

Comptes d'institutions financières

32.(1) Aucun compte ne peut être ouvert en vue de la réception et du dépôt d'argent de la Première nation, à moins que le compte ne soit :

(a) Au nom de la Première nation;

(b) Ouvert dans une institution financière;

(c) Autorisé par le directeur général ou le directeur-services administratifs.

(2) La Première nation doit ouvrir les comptes suivants dans une institution financière :

(a) Un compte général pour les fonds provenant de toute source autre que celles décrites aux alinéas (b) à (d);

(b) Un compte de recettes locales pour les fonds provenant des recettes locales;

(c) Un compte en fiducie si la Première nation détient des fonds en fiducie; et

(d) Un compte foncier et de ressources pour les fonds provenant des recettes générées par les terres de la Première nation.

(3) La Première nation peut établir tout autre compte non mentionné au paragraphe (2) qui peut être nécessaire et indiqué pour gérer les actifs financiers de la Première nation.

Gestion des comptes

33.(1) Le directeur général doit assurer la protection des fonds perçus par la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant une gestion efficace de la trésorerie.

SECTION 3. *Dépenses*

Dépenses interdites

34.(1) Les fonds ou les actifs financiers détenus dans un compte en fiducie ne doivent pas être utilisés à d'autres fins que celles autorisées aux termes des dispositions de la fiducie.

(2) Les fonds détenus dans un compte de recettes locales ne doivent pas être utilisés à d'autres fins que celles autorisées en vertu d'une loi sur les recettes locales.

Ententes interdites

35. La Première nation ne doit pas conclure une entente ou un engagement qui exige que la Première nation dépense des fonds non autorisés en vertu de la présente loi ou qui contrevient à celle-ci.

Aucune dépense sans autorisation

36.(1) Sous réserve du paragraphe 37(1) et d'exceptions raisonnables où l'on doit composer avec des événements imprévus auxquels la présente loi, la Loi ou une politique ou une procédure du Conseil répond, les dépenses à partir des fonds de la Première nation ne doivent être effectuées que si elles sont autorisées en vertu du budget de la Première nation en vigueur au moment où les dépenses en question sont effectuées, et conformément à celui-ci.

(2) Le paragraphe (1) ne s'applique pas aux dépenses effectuées à partir d'un compte en fiducie lorsque la dépense est autorisée en vertu des dispositions de l'acte de fiducie.

Dépenses urgentes

37.(1) Le Conseil peut approuver une dépense urgente qui n'était pas prévue dans le budget si la dépense en question n'est pas expressément interdite en vertu de la présente loi ou d'une autre loi de la Première nation.

(2) Le Conseil peut établir des politiques et des procédures visant à autoriser des dépenses en vertu du paragraphe (1).

Enveloppes budgétaires

38.(1) Un montant affecté à une enveloppe budgétaire ne doit pas être dépensé à des fins autres que celles décrites dans l'enveloppe budgétaire accordée.

(2) Le montant total dépensé relativement à une enveloppe budgétaire ne doit pas dépasser le montant spécifié dans le budget de la Première nation pour cette enveloppe budgétaire.

(3) Toutes les personnes qui sont responsables de la gestion d'une enveloppe budgétaire doivent établir et maintenir un document à jour des engagements imputables à cette enveloppe budgétaire.

Paiements effectués après la fin de l'exercice

39.(1) Les fonds affectés à une enveloppe budgétaire pour un exercice ne doivent pas être dépensés après la fin de l'exercice, sauf pour s'acquitter d'une obligation contractée durant cet exercice.

(2) Si les obligations liées à une enveloppe budgétaire visées par le paragraphe (1) sont supérieures au solde inutilisé de l'enveloppe budgétaire à la fin de l'exercice, l'excédent doit être :

(a) Imputé à une enveloppe budgétaire appropriée pour l'exercice suivant; et

(b) Indiqué dans les états financiers de l'exercice au cours duquel l'obligation a été contractée.

Demandes de paiement

40.(1) Aucune somme d'argent ne doit être payée à partir d'un compte quelconque sans demande de paiement, comme l'exige le présent article.

(2) Aucune demande ne peut être faite ou accordée pour un paiement en argent, à moins qu'il ne s'agisse d'une imputation légitime sur une enveloppe budgétaire ou d'une utilisation autorisée d'argent en fiducie.

(3) Aucune demande ne peut être faite ou accordée pour un paiement en argent qui se solde par des dépenses à partir d'un compte en fiducie d'un montant supérieur au solde du compte en fiducie.

(4) Aucune demande ne peut être faite ou accordée pour un paiement en argent qui réduit le solde disponible d'une enveloppe budgétaire ou d'un compte en fiducie dans une mesure où il devient insuffisant pour répondre aux engagements qui y sont imputables.

(5) Une demande peut s'appliquer à une ou plusieurs dépenses imputables à une ou plusieurs enveloppes budgétaires.

(6) Une demande doit désigner l'enveloppe budgétaire ou le compte en fiducie à partir duquel un paiement doit être effectué et doit comporter une déclaration attestant que la dépense n'est pas interdite en vertu du présent article et est :

(a) Conforme à l'enveloppe budgétaire désignée dans la déclaration;

(b) Autorisée sans nécessiter l'autorisation d'une enveloppe budgétaire en vertu de la présente loi.

(7) Si une demande concerne un paiement lié à l'exécution de travaux, à la prestation de services ou à la fourniture de biens, la demande doit comporter une déclaration attestant :

(a) Que les travaux ont été exécutés, les services ont été rendus ou les biens ont été fournis, que toutes les conditions d'un contrat liées aux travaux, aux services ou aux biens ont été respectées et que le prix exigé ou le montant à payer est conforme au contrat ou qu'il est raisonnable s'il n'a pas été précisé en vertu d'un contrat;

(b) Que le paiement est conforme au contrat, s'il doit être fait avant que les travaux ou services ne soient terminés, que les biens ne soient livrés ou que toutes les conditions d'un contrat n'aient été satisfaites.

(8) Le directeur général ou le directeur-services administratifs doit autoriser un paiement effectué à partir d'un compte en fiducie ou signer une demande de paiement à partir d'un tel compte.

(9) Sous réserve du paragraphe (8), une personne qui est responsable de la gestion d'une enveloppe budgétaire peut autoriser un paiement effectué à partir de l'enveloppe budgétaire ou signer une demande de paiement à partir de celle-ci.

SECTION 4. *Généralités*

Avances

41. Le directeur général ou le directeur-services administratifs peut approuver une avance visant à payer à l'avance les dépenses imputables à une enveloppe budgétaire au cours de l'exercice courant ou à une enveloppe budgétaire au cours du prochain exercice.

Retenues

42. Si la Première nation retient un montant à payer en vertu d'un contrat, le versement du montant retenu doit être imputé à l'enveloppe budgétaire à partir de laquelle le contrat doit être payé même si l'exercice au cours duquel ce montant a été autorisé est terminé.

Dépôts en argent

43.(1) Les fonds perçus par la Première nation à titre de dépôt en garantie d'un acte ou d'une chose doivent être retenus et distribués conformément :

(a) Au contrat en vertu duquel le dépôt a été versé;

(b) À toute politique ou directive du Conseil en l'absence de dispositions relatives à cette question.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la distribution des dépôts dont il est question au paragraphe (1).

Intérêts

44. Sous réserve de la *Loi sur l'intérêt*, la Première nation peut imposer des intérêts à un taux établi de temps à autre par le Conseil sur une dette ou un paiement quelconque dû à la Première nation.

Remboursements

45.(1) Les sommes d'argent reçues par la Première nation versées ou perçues par erreur à des fins non réalisées peuvent être remboursées en totalité ou en partie selon ce que le contexte exige.

(2) Le Conseil doit établir des politiques et des procédures relatives au remboursement de sommes d'argent aux termes du paragraphe (1).

Radiation des dettes

46. La totalité ou une partie d'une dette ou d'une obligation due à la Première nation peut être radiée si la radiation :

(a) Est approuvée par le Conseil; ou

(b) Se fait en vertu d'une politique ou d'une directive du Conseil.

47. La Première nation peut renoncer à la totalité ou à une partie d'une dette ou d'une obligation qui lui est due uniquement si la radiation :

(a) Est approuvée par le Conseil; ou

(b) Se fait en vertu d'une politique ou d'une directive du Conseil.

Excédent de fin d'exercice

48. Un excédent d'exploitation dans le compte de recettes locales à la fin de l'exercice doit être conservé dans ce compte.

SECTION 5. *Emprunts*

Emprunts

49.(1) Sous réserve des exigences du paragraphe (2), la Première nation peut emprunter de l'argent et accorder des garanties.

(2) Le Conseil peut autoriser le directeur général à emprunter de l'argent ou à accorder une garantie au nom de la Première nation :

(a) De la façon expressément approuvée par le Conseil;

(b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Exigences applicables aux membres emprunteurs

50.(1) Le présent article s'applique à un membre emprunteur.

(2) La Première nation ne peut obtenir du financement garanti au moyen de ses recettes provenant de l'impôt foncier que de l'Administration financière des Premières nations et que si elle y est autorisée en vertu de sa loi sur les recettes locales et de la Loi.

(3) La Première nation ne peut obtenir de l'Administration financière des Premières nations du financement garanti au moyen de ses autres recettes que si elle y est autorisée en vertu de sa loi sur les autres recettes et de la Loi.

(4) Les sommes d'argent empruntées aux termes des paragraphes (2) et (3) ne peuvent être utilisées qu'aux fins autorisées en vertu de la Loi.

Emprunts en vue de nouveaux projets d'immobilisations

51. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux moyens par lesquels les membres de la Première nation doivent être informés au sujet des emprunts en vue des nouveaux projets d'immobilisations décrits au paragraphe 84(2) ou par lesquels l'on compte s'acquitter de l'obligation d'obtenir leur participation.

Emprunts en vue du remboursement de dettes

52. Sous réserve de la présente loi et d'une loi sur les recettes locales, la Première nation peut emprunter les fonds nécessaires au remboursement ou au refinancement d'une dette quelconque de la Première nation, autre qu'une dette que la Première nation doit rembourser à l'Administration financière des Premières nations.

Utilisation des fonds empruntés

53.(1) Sous réserve du présent article et de toute loi sur les recettes locales, les fonds empruntés par la Première nation à une fin particulière ne doivent pas être utilisés à d'autres fins.

(2) La totalité ou une partie des fonds empruntés à une fin particulière par la Première nation et qui n'ont pas besoin d'être utilisés immédiatement à cette fin peuvent être temporairement investis aux termes du paragraphe 58(1) jusqu'à ce qu'ils soient requis à cette fin.

(3) Si une partie des fonds empruntés à une fin particulière n'est plus nécessaire à cette fin, cet argent doit être appliqué au remboursement de la dette liée à cet emprunt.

Mesure de contrôle opérationnel

54. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'établissement et à la mise en œuvre d'un système de mesures de contrôle interne efficace qui assure la bonne marche et l'efficacité des activités de la Première nation.

SECTION 6. *Gestion des risques*

Restrictions liées aux activités commerciales

55. Le Conseil doit établir des politiques ou des procédures ou donner des directives qui limitent ou gèrent les risques liés à la tenue d'activités commerciales par la Première nation.

Garanties et indemnisations

56.(1) La Première nation ne doit donner aucune garantie, à moins que le Conseil ait pris en considération le rapport du directeur général conformément au paragraphe (2).

(2) Avant que le Conseil n'autorise une garantie en vertu du paragraphe (1), le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés à l'octroi de la garantie et évaluant la capacité de la Première nation à honorer la garantie si elle était tenue de le faire.

(3) La Première nation ne doit pas accorder une indemnité, à moins qu'elle ne soit :

(a) Autorisée par résolution du Conseil ou en vertu d'une loi de la Première nation ou d'une politique, procédure ou directive établie par le Conseil;

(b) Nécessaire, accessoire et fasse partie d'une autre entente à laquelle est intervenue la Première nation;

(c) Reliée à une garantie octroyée par la Première nation autorisée en vertu de la présente loi ou d'une autre loi de la Première nation.

(4) Le Conseil doit établir des politiques ou des directives relativement aux garanties et aux indemnisations, comme suit :

(a) Spécifiant les circonstances suivant lesquelles une indemnité peut être accordée sans l'approbation du Conseil,

(b) Désignant les personnes qui peuvent accorder une indemnité au nom de la Première nation et spécifiant le montant maximal de toute indemnité pouvant être accordée par celles-ci;

(c) Spécifiant toutes les conditions en vertu desquelles une garantie ou une indemnité peut être accordée;

(d) Spécifiant les documents liés à toutes les garanties et indemnités accordées par la Première nation qui doivent être maintenus.

Autorisation d'investir

57.(1) La Première nation peut procéder à des investissements.

(2) Le Conseil peut autoriser le directeur général à investir les actifs financiers de la Première nation :

(a) De la façon expressément approuvée par le Conseil;

(b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Investissements approuvés

58.(1) Les fonds déposés dans l'un des comptes décrits à l'article 32 et qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation dans un ou plusieurs des placements suivants :

(a) Des obligations émises ou garanties par le Canada, une province ou les États-Unis;

(b) Des dépôts à terme, des billets, des certificats et d'autres effets à court terme émis ou garantis par une institution financière, y compris des produits dérivés en devises américaines;

(c) Des titres émis par l'Administration financière des Premières nations ou par une administration locale, municipale ou régionale au Canada;

(d) Des effets commerciaux émis par une entreprise canadienne dont les titres sont cotés dans la catégorie la plus élevée par au moins deux (2) agences de cotation reconnues;

(e) Toute catégorie d'investissements autorisée en vertu d'une loi provinciale relative aux fiducies;

(f) Tout placement présumé sûr en vertu du Code civil du Québec;

(g) Tout autre investissement ou catégorie d'investissements prescrits par un règlement en vertu de la Loi.

(2) Sous réserve des modalités et conditions de la fiducie, les fonds détenus en fiducie qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation selon ce qui est permis en vertu de la fiducie ou en vertu des lois en vigueur dans la province de Québec.

(3) En dépit de toute autre disposition aux termes du present article, les fonds provenant de transferts gouvernementaux et les fonds issus des recettes locales ne peuvent être investis que dans les placements spécifiés au paragraphe 82(3) de la Loi.

Investissements autorisés dans les activités des membres de la Première nation

59.(1) La Première nation ne peut faire un prêt à un membre de la Première nation ou à une entité dans laquelle un membre de la Première nation a un intérêt que si le prêt est fait dans le cadre d'un programme de la Première nation qui a été approuvé par le Conseil et qui répond aux exigences du présent article.

(2) Avant que le Conseil n'établisse un programme en vertu du présent article, le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés au programme et les coûts d'administration du programme.

(3) Tout programme dont il est question au paragraphe (1) doit satisfaire les critères suivants :

(a) Le programme doit être accessible à tous les membres de la Première nation selon les conditions spécifiées au programme et publiées;

(b) Tous les prêts faits dans le cadre du programme et tous les paiements reçus à partir de ces prêts doivent être présentés dans un rapport annuel qui comporte les détails concernant les montants prêtés et les remboursements de capital et intérêts sur les prêts;

(c) Tous les prêts doivent faire l'objet d'une entente écrite qui prévoit des modalités de remboursement adéquates de capital et intérêts.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives liées au fonctionnement du programme dont il est question dans le présent article.

Administration des investissements et des prêts

60. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion efficace des prêts octroyés à même les fonds de la Première nation et la perception des fonds prêtés.

Évaluation et gestion des risques

61.(1) À chaque année, et plus souvent si nécessaire, le directeur général doit déterminer et évaluer tous les risques importants liés aux actifs financiers de la Première nation, aux immobilisations corporelles de la Première nation telles qu'elles ont été définies dans la Partie V et aux activités de la Première nation.

(2) À chaque année, et plus souvent si nécessaire, le directeur général doit présenter un compte rendu au Comité des finances et d'audit sur les plans proposés visant à atténuer les risques déterminés aux termes du paragraphe (1) ou, le cas échéant, à gérer ou transférer ces risques au moyen d'ententes avec des tiers ou en souscrivant une assurance.

Assurance

62.(1) Sur recommandation du Comité des finances et d'audit, le Conseil doit souscrire et maintenir en vigueur toute la protection adéquate en matière d'assurance compte tenu des risques déterminés à l'article 61 et de tout autre risque lié aux biens dont la Première nation est propriétaire ou qui sont sous sa garde ou son contrôle.

(2) Le Conseil peut souscrire et maintenir en vigueur une assurance responsabilité au profit de ses membres du Conseil et dirigeants.

SECTION 7. *Production de rapports financiers*

NCA

63. Toutes les méthodes comptables de la Première nation doivent être conformes aux NCA.

Information financière mensuelle

64.(1) À la fin de chaque mois, le directeur général doit préparer des états financiers mensuels de la Première nation et les présenter selon la forme et le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur général doit fournir les états financiers dont il est question au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours après la fin de chaque mois.

États financiers trimestriels

65.(1) À la fin de chaque trimestre de l'exercice, le directeur général doit préparer les états financiers de la Première nation pour ce trimestre selon la forme et le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur général doit présenter les états financiers trimestriels dont il est question au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours après la fin de chaque trimestre.

(3) Les états financiers trimestriels dont il est question au paragraphe (1) doivent être :

(a) Examinés par le Comité des finances et d'audit;

(b) Examinés et approuvés par le Conseil.

États financiers annuels

66.(1) À la fin de chaque exercice, le directeur général doit préparer les états financiers annuels de la Première nation pour cet exercice conformément aux NCA et à une norme qui est au moins comparable à celles qui sont généralement acceptées pour les gouvernements au Canada.

(2) Les états financiers annuels doivent être préparés et présentés dans la forme approuvée par le Conseil sur recommandation du Comité des finances et d'audit.

(3) Les états financiers annuels doivent comporter les renseignements suivants :

(a) Les informations financières relatives à la Première nation et à ses entités liées pour l'exercice;

(b) Les informations financières relatives au compte de recettes locales nécessaires pour répondre aux normes du CGFPN à cet égard; et

(c) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, tel que prévu au paragraphe 26(2).

(4) Les états financiers annuels doivent comporter les rapports spéciaux suivants :

(a) Un rapport présentant tous les paiements faits dans le but d'honorer les garanties et les indemnisations pour cet exercice;

(b) Un rapport présentant les renseignements exigés en vertu de l'article 10;

(c) Un rapport présentant toutes les dettes ou obligations auxquelles a renoncé la Première nation;

(d) Un rapport présentant les renseignements exigés aux termes de l'alinéa 59(3)(b);

(e) Si la Première nation dispose d'un code foncier en vigueur, un rapport énonçant les fonds identifiés de la Première nation comme étant générés par les terres de la Première nation, catégorisés et identifiés de façon distincte des autres recettes et comportant une sous-catégorie relative aux recettes générées par les ressources naturelles obtenues à partir des terres de la Première nation; et

(f) Tout autre rapport exigé en vertu de la Loi ou d'un contrat.

(5) Le directeur général doit présenter les états financiers annuels provisoires au Comité des finances et d'audit pour examen au plus tard soixante (60) jours après la fin de l'exercice pour lequel ils ont été préparés.

(6) Le Comité des finances et d'audit doit présenter les états financiers annuels provisoires au Conseil pour examen au plus tard quatre-vingt-dix (90) jours après la fin de l'exercice pour lequel ils ont été préparés.

Exigences liées à l'audit

67.(1) Les états financiers annuels de la Première nation doivent être audités par l'auditeur.

(2) L'auditeur doit procéder à l'audit des états financiers annuels conformément aux normes d'audit généralement reconnues établies par l'Institut canadien des comptables agréés.

(3) L'auditeur doit procéder au moins une fois par année à l'audit du compte de recettes locales, le cas échéant, conformément aux normes du CGFPN relatives à l'audit des comptes de recettes locales et doit faire rapport relativement à ce compte de façon distincte des autres comptes.

(4) Lorsqu'il procède à l'audit, l'auditeur doit fournir :

(a) Une opinion sur les états financiers annuels;

(b) Une opinion ou des commentaires découlant de l'examen sur les rapports spéciaux dont il est question au paragraphe 66(4).

Nomination de l'auditeur

68.(1) La Première nation doit nommer un auditeur pour chaque exercice qui assumera ces fonctions jusqu'au dernier des événements suivants à survenir :

(a) La fin de la réunion du Conseil au cours de laquelle les états financiers annuels audités pour cet exercice sont examinés;

(b) La date à laquelle le successeur de l'auditeur est nommé.

(2) Les conditions entourant la nomination de l'auditeur doivent être énoncées dans une lettre approuvée par le Comité des finances et d'audit et doivent comporter l'obligation de l'auditeur de confirmer que les états financiers annuels et leur audit respectent la présente loi, la Loi et les normes du CGFPN.

(3) Pour être admissible à être nommé à titre d'auditeur de la Première nation, un auditeur doit :

(a) Être indépendant de la Première nation; et

(b) Être un cabinet comptable ou un expert-comptable;

(i) qui est membre en règle de l'Institut canadien des comptables agréés, de l'Association des comptables généraux accrédités du Canada ou de la Société des Comptables en Management du Canada et de leurs homologues respectifs dans la province de Québec; et

(ii) détenteur d'un permis ou qui est autrement autorisé à exercer ses activités de comptable dans la province du Québec.

(4) Si l'auditeur cesse d'être indépendant, il doit, dans les plus brefs délais après avoir été informé d'une circonstance faisant en sorte qu'il n'est plus indépendant :

(a) Informer la Première nation de cette circonstance par écrit;

(b) Mettre fin à la circonstance qui a entraîné la perte d'indépendance ou démissionner de ses fonctions d'auditeur.

Pouvoirs de l'auditeur

69.(1) Pour procéder à l'audit des états financiers annuels de la Première nation, l'auditeur doit avoir accès à :

(a) Tous les dossiers, y compris les livres, comptes et pièces justificatives, procès-verbaux et résolutions du Conseil, lois de la Première nation et contrats pour lesquels la Première nation représente une partie aux fins d'examen ou d'inspection et obtenir des copies de ces documents sur demande;

(b) Tous les membres du Conseil, dirigeants, employés, représentants du Conseil et consultants de la Première nation pour leur poser des questions ou demander des renseignements.

(2) Sur demande de l'auditeur, chacune des personnes dont il est question à l'alinéa (1)(b) doit :

(a) Mettre tous les documents dont il est question à l'alinéa (1)(a) qui sont sous la garde ou le contrôle de cette personne à la disposition de l'auditeur;

(b) Fournir à l'auditeur les explications et les renseignements complets concernant les affaires de la Première nation nécessaires à l'exercice des fonctions de l'auditeur.

(3) L'auditeur doit recevoir un avis relativement à :

(a) Chacune des réunions du Comité des finances et d'audit;

(b) Chacune des réunions du Conseil au cours desquelles les questions liées à l'audit annuel, y compris l'approbation des états financiers annuels, seront à l'étude;

(c) Chacune des assemblées des membres de la Première nation au cours desquelles l'administration financière de la Première nation sera à l'étude.

(4) Sous réserve du paragraphe (6), l'auditeur peut assister à toute réunion à l'égard de laquelle il doit recevoir un avis en vertu du présent article et doit obtenir l'occasion d'être entendu à ces réunions à propos de tout sujet qui le concerne en sa qualité d'auditeur de la Première nation.

(5) L'auditeur peut convoquer une réunion du Comité des finances et d'audit afin de discuter de tout sujet concernant l'auditeur de la Première nation.

(6) L'auditeur peut être exclu de la totalité ou d'une partie quelconque d'une réunion du Comité des finances et d'audit ou du Conseil si la question visée porte sur la nomination, le maintien en poste ou la destitution de l'auditeur.

Examen des états financiers annuels audités

70.(1) Les états financiers annuels audités doivent être présentés au Comité des finances et d'audit pour examen et approbation au plus tard cent cinq (105) jours après la fin de l'exercice pour lequel les états financiers ont été préparés.

(2) Le Conseil doit examiner et approuver les états financiers annuels audités au plus tard cent-vingt (120) jours après la fin de l'exercice pour lequel les états financiers ont été préparés.

Accès aux états financiers annuels

71.(1) Avant que les états financiers annuels ne puissent être publiés ou distribués, ils doivent :

(a) Être approuvés par le Conseil;

(b) Être signés par :

(i) Le chef de la Première nation;

(ii) Le président du Comité des finances et d'audit; et

(iii) Le directeur général;

(c) Inclure le rapport de l'auditeur et l'opinion de l'auditeur ou les commentaires découlant de l'examen des rapports spéciaux dont il est question au paragraphe 66(4).

(2) Les états financiers annuels audités et les rapports spéciaux doivent être mis à la disposition des membres de la Première nation dans les principaux bureaux administratifs de la Première nation durant les heures normales de bureau.

(3) Le rapport de l'auditeur portant sur le compte de recettes locales, le cas échéant, doit être mis à la disposition de toute personne visée à l'article 14(2) de la Loi.

Rapport annuel

72.(1) Au plus tard cent-vingt (120) jours après la fin de chaque exercice, le Conseil doit préparer un rapport annuel sur les activités et le rendement financier de la Première nation pour l'exercice précédent.

(2) Le rapport annuel dont il est question au paragraphe (1) doit comporter les renseignements suivants :

(a) Une description des services et des activités de la Première nation;

(b) Un rapport sur l'état d'avancement des objectifs financiers établis et des mesures de rendement de la Première nation;

(c) Les états financiers annuels audités de la Première nation pour l'exercice précédent, y compris les rapports spéciaux.

(3) Le rapport annuel dont il est question au paragraphe (1) doit :

(a) Être mis à la disposition des membres de la Première nation dans les principaux bureaux administratifs de la Première nation;

(b) Être présenté au CGFPN et à l'Administration financière des Premières nations.

SECTION 8. *Information et technologie de l'information*

Propriété des documents

73.(1) Tous les documents produits par la Première nation ou au nom de celle-ci ou conservés, utilisés ou reçus par quiconque au nom de la Première nation sont la propriété du Conseil.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives visant à s'assurer que les documents dont il est question au paragraphe (1) demeurent la propriété du Conseil.

Guide d'exploitation

74.(1) Le directeur général doit préparer et maintenir à jour un guide d'exploitation portant sur chacun des éléments de la structure administrative de la Première nation, y compris les structures de l'administration financière dont il est question dans la présente loi.

(2) Sous réserve d'exceptions raisonnables, le guide d'exploitation créé aux termes du paragraphe (1) doit être mis à la disposition des membres du Conseil, des membres du Comité des finances et d'audit et de tous les autres comités du Conseil, des dirigeants et employés de la Première nation. La Première nation pourra restreindre, en totalité ou en partie, l'accès au guide d'exploitation à des personnes dans certaines circonstances jugées appropriées.

(3) Si une partie quelconque du guide d'exploitation créé aux termes du paragraphe (1) est pertinent aux services offerts par un consultant ou un représentant du Conseil, cette partie du guide d'exploitation doit être mise à la disposition du consultant ou du représentant du Conseil en question.

Tenue et maintenance des documents

75. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la préparation, la conservation, la sécurité, l'entreposage, l'accès et la destruction des documents de la Première nation.

Registres des comptes de recettes locales

76. Le Conseil doit préparer, maintenir, entreposer et garder en sécurité un dossier complet de tous les documents et les registres concernant le système de recettes locales, le cas échéant, y compris

tous les documents et les registres prévus à l'article 5 du *Règlement sur la mise en oeuvre de la gestion des recettes locales*.

Confidentialité de l'information

77. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la confidentialité, au contrôle et à la diffusion de renseignements portant sur la Première nation qui sont en sa possession ou en la possession du Conseil, de membres du Conseil, membres de comité, dirigeants, employés, représentants du Conseil ou consultants de la Première nation.

Technologie de l'information

78. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la technologie de l'information utilisée par la Première nation dans ses activités afin d'assurer l'intégrité des structures de l'administration financière de la Première nation et de sa base de données.

PARTIE V. Projets d'immobilisations

Définitions

79. Dans cette Partie :

« projet d'immobilisations » signifie la construction, la réhabilitation ou le remplacement des immobilisations corporelles de la Première nation et tout autre grand projet d'immobilisations dans lesquels la Première nation ou ses entités liées investissent;

« Immobilisations corporelles de la Première nation » signifie tous les éléments d'actifs non financiers de la Première nation ayant une existence matérielle qui :

(a) sont détenus en vue d'être utilisés dans la production ou la fourniture de biens ou de services, pour la location à des tiers, pour des fins administratives ou en vue de l'aménagement, la construction, l'entretien ou la réparation d'autres immobilisations corporelles;

(b) ont des vies économiques utiles qui se prolongent au-delà d'une période comptable;

(c) seront utilisés en permanence;

(d) ne sont pas en vente dans le cours normal des affaires.

« programme de gestion du cycle de vie utile » signifie le programme d'inspection, d'examen et de planification en vue de la gestion des immobilisations corporelles de la Première nation, telles qu'elles ont été décrites à l'article 83;

« réhabilitation » comprend la modification, le prolongement et la rénovation, mais ne comprend pas l'entretien de routine;

« remplacement » comprend la substitution, en totalité ou en partie, avec une autre immobilisation corporelle de la Première nation.

Obligations générales du Conseil

80. Le Conseil doit prendre des mesures raisonnables pour s'assurer que :

(a) Les immobilisations corporelles de la Première nation sont maintenues en bon état et de façon sécuritaire comme le ferait un propriétaire prudent dans les mêmes circonstances;

(b) La réhabilitation ou le remplacement des immobilisations corporelles de la Première nation est conforme à un programme de gestion du cycle de vie décrit dans cette Partie; et

(c) Les projets d'immobilisations liés à la construction de bâtiments ou à d'autres améliorations sont financés, planifiés et construits conformément aux procédures et aux normes qui s'appliquent habituellement au financement, à la planification et à la construction de bâtiments publics et à d'autres améliorations des communautés organisées de la région dans laquelle la majorité des terres de la Première nation sont situées.

Fonds de réserve pour immobilisations corporelles

81. Le Conseil doit établir un fonds de réserve pour immobilisations corporelles dans le but de financer les dépenses liées aux projets d'immobilisations réalisés en vertu de la présente Partie.

Rapport sur les projets d'immobilisations

82. À chacune des réunions du Comité des finances et d'audit, le directeur général doit faire rapport sur les sujets suivants :

(a) Les emprunts, prêts et versements effectués depuis le début de l'exercice en ce qui a trait à chacun des projets d'immobilisations;

(b) L'état d'un projet d'immobilisations, y compris :

(i) Une comparaison des dépenses à ce jour avec le budget du projet;

(ii) Une description détaillée des problèmes juridiques, financiers, techniques, d'établissement du calendrier ou autres qui ont été cernés;

(iii) La manière dont un problème déterminé au sous-alinéa (ii) a été ou sera réglé; et

(c) Les mesures prises pour assurer la conformité à l'article 85 de chacun des projets d'immobilisations.

Programme de gestion du cycle de vie utile

83.(1) Le directeur général doit établir et tenir à jour un registre de l'ensemble des immobilisations corporelles de la Première nation, identifiant chacune d'elles et comportant les renseignements suivants :

(a) L'emplacement et la raison d'être du bien;

(b) La propriété et les restrictions liées au titre de propriété du bien;

(c) L'année d'acquisition,

(d) La date de la dernière inspection du bien;

(e) La durée de vie prévue du bien au moment de l'acquisition;

(f) L'évaluation de l'état du bien et sa durée de vie utile restante;

(g) L'estimation de la valeur résiduelle du bien;

(h) La protection du bien en vertu d'une assurance;

(i) Tout autre renseignement exigé par le Conseil.

(2) Au plus tard le 30 novembre de chaque année, le directeur général doit faire en sorte que l'inspection et l'examen de l'état des immobilisations corporelles de la Première nation établissent ou mettent à jour les renseignements relatifs aux éléments suivants :

(a) Leur utilisation actuelle;

(b) Leur état;

(c) Leur pertinence quant à leur utilisation actuelle;

(d) L'estimation de leur durée de vie restante;

(e) L'estimation de leur coût de remplacement;

(f) L'estimation des dates et des coûts liés à leur réhabilitation éventuelle;

(g) Une comparaison des coûts d'exploitation et d'entretien annuels, autres que les coûts de réhabilitation, pour les cinq (5) derniers exercices;

(h) Les fiches d'entretien pour toutes les périodes précédant la date d'inspection;

(i) L'assurance relative aux biens et à la responsabilité civile couvrant l'immobilisation, son utilisation ou exploitation.

(3) Au plus tard le 31 décembre de chaque année, le directeur général doit préparer ce qui suit :

(a) Un calendrier de l'entretien de routine annuel, autre que la réhabilitation, pour chacune des immobilisations corporelles de la Première nation pour le prochain exercice;

(b) Des prévisions sur cinq (5), dix (10) et trente (30) ans de l'évaluation des coûts liés à la réhabilitation ou au remplacement des immobilisations corporelles de la Première nation;

(c) Le budget proposé en vue de la réhabilitation des immobilisations corporelles de la Première nation pour le prochain exercice, énonçant :

(i) Chacun des projets de réhabilitation proposés et leur calendrier;

(ii) L'estimation du coût, y compris les imprévus, de chacun des projets de réhabilitation proposés,

(iii) Les fonds nécessaires à la réalisation de chacun des projets de réhabilitation proposés et le choix du moment de leur réalisation;

(d) Le budget proposé en vue du remplacement des immobilisations corporelles de la Première nation pour le prochain exercice énonçant :

(i) Chacun des projets de remplacement proposés et leur calendrier de réalisation;

(ii) La description de chacune des immobilisations devant être remplacées;

(iii) L'évaluation des coûts, y compris les impondérables, de chacun des projets de remplacement proposés;

(iv) Les raisons pour lesquelles chacune des acquisitions proposées devrait être vue comme un remplacement de l'immobilisation à remplacer.

Examen par le Comité des finances et d'audit

84.(1) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner les renseignements, les calendriers et le budget préparés en vertu de l'article 83 pour être en mesure de :

(a) Déterminer tout moyen permettant de réduire les coûts de chacun des projets de réhabilitation ou de remplacement incorporés aux budgets proposés;

(b) Connaître l'effet que chacun des projets de réhabilitation ou de remplacement contenus aux budgets proposés aura sur les coûts d'exploitation annuels et d'entretien dans les années à venir;

(c) Déterminer si des économies importantes peuvent être réalisées en coordonnant l'établissement des calendriers des projets, en reportant certains projets ou en réalisant des projets de réhabilitation, plutôt que des projets de remplacement.

(2) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner tous les plans de nouvelles constructions d'immobilisations corporelles de la Première nation, y compris le calendrier proposé, le budget et les répercussions sur les coûts d'exploitation et d'entretien de routine dans les années à venir.

Projets d'immobilisations – contrats et soumissions

85.(1) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion des projets d'immobilisations, portant notamment sur ce qui suit :

(a) les exigences environnementales, techniques et en matière de planification, de conception et de sécurité du projet d'immobilisations;

(b) les coûts, l'établissement du budget, le financement et l'approbation du projet d'immobilisations;

(c) les exigences liées aux soumissions de projet d'immobilisations et aux appels d'offres des entrepreneurs;

(d) l'acceptation des appels d'offres, des formules contractuelles et des contrats liés au projet d'immobilisations;

(e) l'assurance relative aux ouvrages de construction en cours en ce qui concerne le projet d'immobilisations;

(f) les garanties et obligations liées au rendement du projet d'immobilisations;

(g) les mesures de contrôle du projet d'immobilisations, notamment la gestion des contrats;

(h) les retenues, les approbations de travaux, les paiements et les procédures de vérification entourant le projet d'immobilisations.

(2) Tous les projets d'immobilisations de la Première nation doivent être gérés conformément aux politiques, procédures ou directives dont il est question au paragraphe (1).

Experts-conseils en matière de projets d'immobilisations

86. Le directeur général peut retenir les services d'un ingénieur professionnel ou d'un autre expert-conseil pour aider le directeur-services administratifs, le Comité des finances et d'audit et le Conseil à assumer leurs obligations en vertu de la présente Partie.

Politique relative à la communication d'information aux membres ou à la participation de ces derniers

87. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à :

(a) La communication d'information aux membres de la Première nation relativement aux projets d'immobilisations; ou

(b) La participation des membres de la Première nation à l'égard des projets d'immobilisations.

PARTIE VI. Exigences applicables aux membres emprunteurs

Application

88. La présente Partie s'applique à la Première nation si elle est un membre emprunteur, selon la définition en vertu de la Loi.

Observation des normes

89.(1) La Première nation doit observer toutes les normes du CGFPN applicables.

(2) Si le Conseil se rend compte que la Première nation n'observe pas une norme du CGFPN dont il est question au paragraphe (1), le Conseil doit dans les plus brefs délais prendre les mesures nécessaires afin que la Première nation se conforme à la norme du CGFPN en question.

PARTIE VII. Gestion des terres

Application

90. La présente Partie s'applique à la Première nation si elle dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières nations*.

Obligations

91.(1) La Première nation doit se conformer à la *Loi sur la gestion des terres des Premières nations* et à tout code foncier établi par la Première nation, tel que requis ou permis en vertu de cette loi.

(2) Le Conseil doit établir et mettre en oeuvre une politique prévoyant une méthode en harmonie avec les exigences du code foncier de la Première nation en terme de responsabilité envers les membres de la Première nation relativement à la gestion des terres de la Première nation et des fonds générés par ces terres conformément à l'article 6(1)(e) de la *Loi sur la gestion des terres des Premières nations*.

PARTIE VIII. Dispositions diverses

Comptes rendus des infractions et des irrégularités financières, etc.

92.(1) Sous réserve des paragraphes (2) et (3), quiconque a une raison de croire que :

(a) Une dépense, une obligation ou une autre transaction de la Première nation n'est pas autorisée en vertu de la présente loi ou d'une autre loi de la Première nation;

(b) Il y a eu vol, détournement de fonds ou toute autre utilisation abusive ou irrégulière des fonds ou des actifs de la Première nation;

(c) Une disposition de la présente loi a été enfreinte;

peut divulguer cette situation au président du Comité des finances et d'audit.

(2) Si un membre du Conseil a connaissance d'une situation décrite aux termes du paragraphe (1), il doit la signaler au président du Comité des finances et d'audit.

(3) Si un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation a connaissance d'une situation décrite aux termes du paragraphe (1), il doit la signaler au directeur-services administratifs ou au président du Comité des finances et d'audit.

Enquête sur les allégations d'inconduites

93. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la divulgation de situations décrites à l'article 92, à la tenue d'enquêtes suite à ces divulgations et au traitement équitable des personnes qui font l'objet d'allégations d'inconduites.

Protection des dénonciateurs

94.(1) Toutes les mesures raisonnables doivent être prises par le directeur général, les membres du Comité des finances et d'audit et les membres du Conseil pour s'assurer que l'identité de la personne qui dénonce une situation en vertu de l'article 92 soit gardée confidentielle dans la mesure du possible dans toutes les situations.

(2) Une personne qui dénonce de bonne foi une situation en vertu de l'article 92 ne doit pas faire l'objet d'une forme quelconque de représailles par la Première nation ou par un membre du Conseil, dirigeant, employé, représentant du Conseil ou consultant de la Première nation.

(3) Le directeur général et le président du Comité des finances et d'audit doivent prendre toutes les mesures nécessaires pour s'assurer que l'on n'enfreint pas le paragraphe (2) et doivent signaler toute infraction ou infraction présumée au Conseil.

Responsabilité liée à l'utilisation abusive de fonds

95.(1) Un membre du Conseil qui vote en faveur d'une résolution autorisant qu'un montant soit dépensé, investi ou utilisé, contrairement à ce que prévoit la présente loi, la loi sur les recettes locales ou la loi sur les autres recettes de la Première nation, est personnellement responsable de ce montant vis-à-vis la Première nation.

(2) Le paragraphe (1) ne s'applique pas si, pour voter en faveur de la résolution, le membre du Conseil s'est fié sur le rapport, l'information, l'opinion ou les renseignements fournis par :

(a) Un dirigeant ou un employé du Conseil alors que ce dernier avait agi avec malhonnêteté ou avait fait preuve de négligence grave, mauvaise conduite ou conduite malicieuse intentionnelle lorsque les informations ont été fournies;

(b) Un conseiller juridique, un expert-comptable ou une autre personne engagée à titre d'expert par le Conseil pour traiter de questions que le membre du Conseil croit faire partie du champ de compétence professionnelle de cette personne ou de son domaine d'expertise et à l'égard desquelles il croit cette personne digne de confiance;

(c) Un comité dont le membre du Conseil ne fait pas partie et qu'il croit digne de confiance.

(3) Un montant dû à la Première nation en vertu du paragraphe (1) peut être récupéré au profit de celle-ci par la Première nation, un membre de la Première nation ou une personne qui détient une sûreté aux termes d'un emprunt effectué par la Première nation.

Examen périodique de la loi

96.(1) Le Comité des finances et d'audit doit procéder de façon régulière, selon la fréquence établie dans une politique du Conseil à cet égard, à une révision de la présente loi afin de :

(a) Déterminer si elle favorise une administration rigoureuse et efficace de l'administration financière de la Première nation; et

(b) Identifier toutes les modifications à la présente loi qui peuvent mieux répondre à cet objectif.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la :

(a) Communication d'information aux membres de la Premiere nation relativement à toute modification proposée à la présente loi;

(b) Participation des membres de la Première nation à l'égard d'une modification proposée à la présente loi.

Disposition législative à l'intention de l'Administration financière des Premières nations

97. Dans les meilleurs délais après son approbation par le CGFPN, le Conseil doit transmettre une copie de présente loi à l'Administration financière des Premières nations.

Entrée en vigueur

98. La présente loi entre en vigueur le jour suivant la date à laquelle elle a eté approuvée par le CGFPN en vertu de l'article 9 de la Loi.

LA PRÉSENTE LOI EST ADOPTÉE par Pekuakamiulnuatsh Takuhikan le 12 mars 2013, à Mashteuiatsh, dans la province de Québec.

Le quorum de Pekuakamiulnuatsh Takuhikan est de quatre (4) membres de Pekuakamiulnuatsh Takuhikan.

Clifford Moar, chef

Johann Buckell, conseillère

Nelson Robertson, conseiller

Janine Tremblay, conseillère

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

Je, Ministre des Affaires indiennes et du Nord canadien, PAR LA PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les Indiens, le règlement administratif, adopté par le Conseil de la Nation huronne-wendat, dans la province de Québec, par une assemblée tenue le 19ième jour de juin 2017.

- **Nation huronne-wendat**
  Règlement 2017-01 modifiant le Règlement 2004-02
  concernant les coûts de certains services publics

Daté à Ottawa, Ontario, le 25 jour de Octobre 2017.

Hon. Carolyn Bennett, M.D., C.P., députée

Carolyn Bennett

Canada

RÈGLEMENT 2017-01 MODIFIANT LE RÈGLEMENT 2004-02 CONCERNANT LE COÛT DE CERTAINS SERVICES PUBLICS

ATTENDU QU'IL y a lieu de modifier le règlement pour en faciliter la gestion administrative ;

ATTENDU QUE le Conseil de la Nation huronne-wendat est compétent pour adopter le présent règlement en vertu des paragraphes 83(1) e.1) et f) de la *Loi sur les Indiens* ;

À CES CAUSES, le Conseil adopte le règlement tel que rédigé ci-après :

1. Le présent règlement modifie le *Règlement 2004-02 concernant le coût de certains services publics* tel que modifié par le *Règlement 2005-01 modifiant le Règlement 2004-02 concernant le coût de certains services publics* et le *Règlement 2006-01 modifiant le Règlement 2004-02 concernant le coût de certains services publics*. Toute référence à un article est une référence à un article de ce règlement.

2. L'alinéa 2 l'article 3 est remplacé par le suivant :
   Le montant est payable et exigible par le Conseil à chaque année. Une facturation précisant la date d'exigibilité est émise à chaque détenteur à cette fin au moins trente (30) jours avant la date d'exigibilité.

3. L'article 4 est remplacé par le suivant :
   Tout montant non acquitté alors qu'il est payable et exigible porte intérêt au taux de 1,5% par mois à partir de la date d'exigibilité de ce montant.

4. L'article 8.1 est abrogé.

5. Le règlement entre en vigueur à la date de son approbation par le ministre des Affaires autochtones et du Nord Canada conformément à l'article 83(1) de la *Loi sur les Indiens*.

ADOPTÉ CE 19e JOUR DU MOIS DE juin DE L'AN 2017 PAR :

KONRAD SIOUI,
GRAND CHEF

DENIS BASTIEN, CHEF FAMILIAL

SÉBASTIEN DESNOYERS, CHEF FAMILIAL

LINE GROS-LOUIS, CHEF FAMILIAL

RENÉ GROS-LOUIS, CHEF FAMILIAL

RICHARD PICARD JR., CHEF FAMILIAL

MARC SAVARD, CHEF FAMILIAL

JEAN SIOUI, CHEF FAMILIAL

JEAN VINCENT, VICE GRAND CHEF

Pekuakamiulnuatsh
Takuhikan

Loi sur l'administration financière

Adoptée le 12 mars 2013
Modifiée le 28 mars 2017

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PARTIE VI. **Dispositions diverses** 40

CONSIDÉRANT QUE :

A. En vertu de l'article 9 de la *Loi sur la gestion financière des Premières nations*, Pekuakamiulnuatsh Takuhikan peut créer des lois relatives à son administration financière;

B. Pekuakamiulnuatsh Takuhikan considère qu'il est dans son intérêt de créer une loi à cette fin;

EN CONSÉQUENCE DE CE QUI PRÉCÈDE, le préambule faisant partie intégrante des présentes, Pekuakamiulnuatsh Takuhikan adopte ce qui suit :

PARTIE I. Titre abrégé

Titre abrégé

1. Loi sur l'administration financière de Pekuakamiulnuatsh Takuhikan (la « loi »).

PARTIE II. Définitions et interprétation

Définitions

2. (1) Les définitions qui suivent s'appliquent à la présente loi, à moins d'indications contraires :

« actifs financiers » signifie tous les avoirs ou autres actifs financiers de la Première nation;

« administration financière » signifie la gestion, la supervision, le contrôle et la direction de l'ensemble des questions liées aux affaires financières de la Première nation;

« auditeur » signifie l'auditeur indépendant de la Première nation nommé en vertu de l'article 69;

« autres recettes » signifie les recettes visées à l'article 3 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de *Loi sur la gestion financière des Premières nations*;

« budget » signifie le budget annuel de la Première nation qui a été approuvé par le Conseil;

« CGFPN » signifie le Conseil de gestion financière des Premières nations établi en vertu de la Loi;

« chef » signifie la personne élue à ce titre par suffrage universel;

« code » signifie un code foncier adopté par la Première nation en vertu de la *Loi sur la gestion des terres des Premières nations*;

« Comité des finances et d'audit » signifie le Comité des finances et d'audit établi en vertu de l'article 12;

« Commission » signifie la Commission de la fiscalité des Premières nations établie en vertu de la Loi;

« compétence financière » signifie la capacité à lire et comprendre des états financiers qui présentent les questions comptables que l'on peut raisonnablement s'attendre à voir soulevées dans les états financiers de la Première nation;

« conjoint » signifie, en relation à un individu, une personne avec qui l'individu est marié ou avec qui l'individu vit à titre de conjoint de fait depuis au moins un (1) an dans une union assimilable à un mariage;

« Conseil » signifie Pekuakamiulnuatsh Takuhikan, le conseil de la Première nation;

« dirigeant » signifie un cadre supérieur, le directeur général, le directeur responsable de l'administration et des finances et tout autre employé de la Première nation désigné par le Conseil à titre de dirigeant;

« directeur général » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 18;

« directeur responsable de l'administration et des finances » signifie la personne nommée pour assumer les tâches ou fonctions décrites à l'article 19;

« document » signifie tout support ou média sur lequel de l'information est enregistrée ou conservée par quelque moyen, que ce soit graphique, électronique, mécanique ou autre;

« documents financiers » signifie tous les documents liés à l'administration financière de la Première nation, y compris les procès-verbaux des réunions du Conseil et du Comité des finances et d'audit;

« dossier de la Première nation » signifie tous les documents concernant la gouvernance, la gestion, les opérations et l'administration financière de la Première nation;

« enfant à charge » signifie, à l'égard d'une personne, un enfant :

(a) qui n'a pas atteint l'âge de 18 ans;

(b) qui a atteint l'âge de 18 ans, mais qui dépend principalement du soutien financier de cette personne ou du conjoint de cette personne;

« entité liée » signifie une entité ou personne ayant des liens avec une autre personne ou entité au sens de la *Loi canadienne sur les sociétés par actions*;

« enveloppe budgétaire » signifie une affectation monétaire en vertu d'un budget devant servir aux fins auxquelles elle est prévue en vertu de celui-ci;

« états financiers annuels » signifie les états financiers annuels de la Première nation dont il est question à la section 7 de la Partie IV;

« exercice » signifie l'exercice financier de la Première nation établie à l'article 24;

« institution financière » signifie notamment l'Administration financière des Premières nations, une banque, une coopérative de services financiers ou une caisse populaire;

« jour férié » a le sens qui lui est donné dans la *Loi d'interprétation fédérale*;

« Loi » signifie la *Loi sur la gestion financière des Premières nations* et tout règlement adopté en vertu de celle-ci;

« loi de la Première nation » signifie toute loi, y compris tout règlement ou code, de la Première nation créé par le Conseil;

« loi sur les autres recettes » signifie une loi sur les autres recettes créée par le Conseil en vertu de la Loi;

« membre de la famille » signifie à l'égard d'une personne :

(a) son conjoint,

(b) ses enfants à charge,

(c) les enfants à charge de son conjoint;

« membre du Conseil » signifie un membre élu du Conseil, tel que le chef, les vice-chefs ou les conseillers;

« membre emprunteur » signifie une Première nation qui a été acceptée en tant que membre emprunteur en vertu du paragraphe 76(2) de la Loi et qui n'a pas cessé d'être un membre emprunteur en vertu de l'article 77 de la Loi;

« NCA » signifie les normes canadiennes d'audit des Comptables professionnels agréés du Canada, y compris leurs modifications de temps à autre;

« normes de la Commission » signifie les normes établies de temps à autre par la Commission en vertu de la Loi;

« normes du CGFPN » signifie les normes établies de temps à autre par le CGFPN en vertu de la Loi;

« normes » signifie les normes établies de temps à autre en vertu de la Loi;

« plan financier pluriannuel » signifie le plan dont il est question à l'article 25;

« Première nation » signifie la bande des Montagnais du Lac St-Jean apparaissant à l'Annexe de la *Loi sur la gestion financière des Premières nations* sous Conseil des Montagnais du Lac Saint-Jean;

« rapport spécial » signifie un rapport décrit à l'article 68;

« représentant du Conseil » signifie un membre du Conseil, le président du Comité des finances et d'audit ou tout autre représentant du Conseil nommé par le Conseil;

« terres de la Première nation » signifie toutes les réserves de la Première nation au sens de la *Loi sur les Indiens*;

« vice-chefs » signifie les personnes nommées à ce titre par le chef;

(2) Sauf disposition contraire dans la présente loi, les termes et expressions utilisés dans la présente loi ont le même sens que celui qui leur est attribué dans la Loi.

Interprétation

3. (1) Dans la présente loi, les règles d'interprétation suivantes s'appliquent :

(a) un mot employé au singulier comprend également le pluriel et vice-versa;

(b) un mot employé au masculin comprend également le féminin et vice-versa.

(2) Les mots dans la présente loi qui font référence à un dirigeant, par le biais du nom de ses fonctions ou autrement, s'appliquent également à toute personne désignée par le Conseil comme étant autorisée à agir au nom de ce dirigeant ou à toute personne qui s'est vu déléguer les fonctions de ce dirigeant en vertu de la présente loi.

Affichage d'avis publics

4. (1) Si un avis public doit être affiché en vertu de la présente loi, l'avis public est réputé avoir été affiché convenablement si un avis écrit est placé à un endroit bien en vue et accessible de manière à être vu publiquement dans les bureaux administratifs principaux de la Première nation.

(2) Sauf disposition expresse contraire, si un avis public de réunion doit être affiché en vertu de la présente loi, l'avis doit être affiché au moins quinze (15) jours avant la date de la réunion.

Calcul des délais

5. Dans la présente loi, les délais doivent être calculés conformément aux règles suivantes :

(a) Si le délai fixé pour faire une chose expire ou tombe un jour férié, celle-ci peut être accomplie le jour ouvrable suivant;

(b) Si le délai est exprimé en « jours francs » ou en un nombre minimal de jours entre deux événements, les jours où les événements surviennent ne comptent pas;

(c) Si le délai doit commencer ou se terminer un jour déterminé ou courir jusqu'à un jour déterminé, ce jour est compté;

(d) Si le délai doit commencer après ou à compter d'un jour déterminé, ce jour n'est pas compté; et

(e) Lorsqu'un acte doit être accompli dans un délai qui suit ou précède un jour déterminé, ce jour n'est pas compté.

Conflit de lois

6. **(1)** S'il y a un conflit entre la présente loi et une autre loi de la Première nation, autre qu'un code, la présente loi prévaut.

(2) S'il y a conflit entre la présente loi et la Loi, la Loi prévaut.

Champs d'application

7. La présente loi s'applique à l'administration financière de la Première nation.

PARTIE III. Administration

SECTION 1. *Conseil*

Responsabilités du Conseil

8. **(1)** Le Conseil est responsable de toutes les questions liées à l'administration financière de la Première nation, qu'une partie quelconque de celles-ci ait été confiée ou déléguée à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi.

(2) Sous réserve de l'alinéa 5(1)(f) de la Loi, de la présente loi et de toute autre loi de la Première nation, le Conseil peut déléguer n'importe laquelle de ses fonctions relatives à l'administration financière de la Première nation à un dirigeant, employé, comité, consultant, représentant du Conseil ou un tiers en vertu de la présente loi, à l'exception des fonctions suivantes :

(a) L'approbation des politiques, procédures ou directives du Conseil relatives à toute question se rapportant à l'administration financière de la Première nation;

(b) La nomination des membres, du président et du vice-président du Comité des finances et d'audit;

(c) L'approbation des budgets et des états financiers de la Première nation;

(d) L'approbation des emprunts de la Première nation.

Politiques, procédures et directives du Conseil

9. **(1)** Sous réserve du paragraphe (2), le Conseil peut établir des politiques et des procédures et donner des directives concernant toute question liée à l'administration financière de la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant l'acquisition, la gestion et la protection des biens de la Première nation.

(3) Le Conseil ne doit pas établir des politiques ou des procédures ou donner des directives concernant l'administration financière de la Première nation qui entrent en conflit avec la présente loi, la Loi ou les NCA.

(4) Le Conseil doit veiller à ce que toutes les politiques et procédures liées aux ressources humaines soient conçues et mises en œuvre afin de favoriser des mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit documenter toutes ses politiques, procédures et directives et les mettre à la disposition de toute personne tenue d'agir conformément à celles-ci ou susceptible d'être directement concernée par celles-ci.

Rapports sur la rémunération, les dépenses et les contrats

10. (1) Dans cette section :

« entité » signifie une société par actions ou autre société, une coentreprise ou toute autre association non incorporée ou organisme dont les transactions financières sont consolidées dans les états financiers de la Première nation conformément aux NCA;

« dépenses » inclut les frais de transport, d'hébergement, de repas, d'accueil et autres frais accessoires; et

« rémunération » signifie tous les salaires, paies, commissions, bonis, frais, honoraires et dividendes et tout autre avantage pécuniaire (autre que le remboursement de dépenses) et non pécuniaire.

(2) Le directeur général doit préparer annuellement un rapport énumérant séparément le montant de la rémunération payée et des dépenses remboursées par la Première nation ou par toute entité à chacun des membres du Conseil que ces sommes soient versées au membre du Conseil alors que celui-ci agissait en sa qualité de membre du Conseil ou en toute autre qualité.

SECTION 2. *Comité des finances et d'audit*

Interprétation

11. Dans la présente section, « Comité » signifie le Comité des finances et d'audit.

Comité

12. (1) Le Comité de la Première nation est mis en place afin de fournir des conseils et des recommandations au Conseil et pour l'assister dans son processus décisionnel à l'égard de l'administration financière de la Première nation.

(2) Le Conseil doit nommer au moins trois membres du Comité, dont la majorité doit posséder une compétence financière et qui doivent tous être indépendants.

(3) Pour les fins du présent article, une personne est considérée indépendante si elle n'a pas de relation financière directe ou indirecte avec le Conseil dont le Conseil pourrait raisonnablement s'attendre à ce qu'elle nuise à l'indépendance de son jugement à titre de membre du Comité.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives :

(a) Établissant les critères permettant de déterminer si un individu est admissible à devenir un membre du Comité et est indépendant;

(b) Exigeant la confirmation, avant la nomination, que chaque membre potentiel du Comité est admissible à devenir membre du Comité et est indépendant;

(c) Exigeant que chaque membre du Comité signe annuellement une déclaration qui confirme qu'il répond toujours aux critères mentionnés à l'alinéa a).

(5) Si le Comité est constitué de :

(a) Trois (3) membres, au moins un (1) membre du Comité doit être un membre du Conseil;

(b) Quatre (4) membres ou plus, au moins deux (2) membres doivent être des membres du Conseil.

(6) Sous réserve du paragraphe (7), les membres du Comité doivent être nommés pour un mandat d'au moins trois (3) exercices complets.

(7) Un membre du Comité peut être destitué de ses fonctions par le Conseil si :

(a) Il est absent durant trois réunions régulières consécutives du Comité, sans raison jugée valable;

(b) Le président du Comité recommande sa destitution.

(8) Si un membre du Comité est destitué de ses fonctions, s'il démissionne ou s'il décède avant la fin de son mandat, le Conseil doit nommer dans les plus brefs délais un membre qui remplira le mandat de l'autre membre par intérim jusqu'à la fin du mandat.

Président et vice-président

13. (1) Le Conseil doit nommer un président et un vice-président du Comité, dont l'un doit être un membre du Conseil.

(2) Si le Conseil nomme une personne qui n'est pas un membre du Conseil comme président du Comité :

(a) Le Conseil doit envoyer au président du Comité les avis de convocation et les ordres du jour de toutes les réunions du Conseil;

(b) Sur demande du président du Comité, le Conseil doit lui fournir toute l'information ou tous les documents fournis au Conseil relativement aux sujets portés à l'ordre du jour; et

(c) Le président du Comité peut assister aux réunions du Conseil et y prendre la parole, si le sujet traité a un lien avec le Comité.

Procédures du Comité

14. (1) Le quorum du Comité est constitué de cinquante pour cent (50 %) du nombre total de membres du Comité, dont au moins un membre du Conseil.

(2) À moins qu'un membre du Comité ne soit pas autorisé à participer à une décision en raison d'un conflit d'intérêts, chaque membre du Comité dispose d'un vote lors de toutes les décisions du Comité.

(3) En cas d'égalité des voix lors d'un vote au sein du Comité, le président du Comité n'a pas droit à un second vote ou un vote prépondérant; la décision est ainsi rejetée.

(4) Sous réserve du paragraphe (5), le directeur général et le directeur responsable de l'administration et des finances doivent être avisés de toutes les réunions du Comité et, sous réserve d'exceptions raisonnables, doivent assister à toutes ces réunions.

(5) Le directeur général ou le directeur responsable de l'administration et des finances peuvent être exclus de la totalité ou d'une partie d'une réunion du Comité à la suite d'un vote par appel nominal :

(a) Si la question traitée porte sur une question personnelle et confidentielle reliée au directeur général ou au directeur responsable de l'administration et des finances ou sur le rendement de ceux-ci;

(b) S'il s'agit d'une réunion avec l'auditeur.

(6) Le Comité doit se réunir à chaque exercice :

(a) Au moins une fois à tous les trois (3) mois et aussi souvent que nécessaire afin de gérer les affaires du Comité;

(b) Dès que possible après avoir reçu les états financiers annuels audités et le rapport de l'auditeur.

(7) Le Comité doit remettre une copie des procès-verbaux de ses réunions au Conseil et transmettre un compte rendu de la teneur de chacune des réunions du Comité au Conseil dès que possible après chacune de ces réunions.

(8) Sous réserve de la présente loi et des directives données par le Conseil, le Comité peut établir des règles relatives à la tenue de ses réunions.

(9) Après avoir consulté le directeur responsable de l'administration et des finances, le Comité peut retenir les services d'un consultant afin de l'aider à s'acquitter de certaines de ses responsabilités.

Responsabilités en matière de planification financière

15. (1) Le Comité doit assumer les responsabilités suivantes relativement à l'administration financière de la Première nation :

(a) Élaborer, à chaque année, à court, moyen et long termes et recommander au Conseil pour approbation des plans, projections et priorités financiers;

(b) Examiner les projets de budgets annuels et les recommander au Conseil pour approbation;

(c) Surveiller, en permanence, le rendement financier de la Première nation en fonction du budget et signaler tout écart important au Conseil;

(d) Examiner les états financiers trimestriels et les recommander au Conseil pour approbation.

(2) Le Comité peut présenter un rapport ou des recommandations au Conseil au sujet de toute question liée à l'administration financière de la Première nation qui n'est pas autrement spécifiée comme étant sa responsabilité en vertu de la présente loi.

Responsabilités en matière d'audit

16. Le Comité doit assumer les responsabilités suivantes en matière d'audit liées à l'administration financière de la Première nation :

(a) Faire des recommandations au Conseil en ce qui a trait au choix, au mandat et au rendement de l'auditeur;

(b) S'assurer de l'indépendance de l'auditeur proposé ou nommé;

(c) Faire des recommandations au Conseil quant à la planification, la tenue et aux résultats de l'audit;

(d) Examiner les états financiers annuels audités de la Première nation et tous les rapports spéciaux et faire des recommandations au Conseil à leur égard;

(e) Faire des recommandations au Conseil en ce qui a trait aux politiques, procédures et directives relatives aux dépenses remboursables et aux avantages indirects des membres du Conseil, des dirigeants et des employés de la Première nation;

(f) Surveiller les risques liés à la production de rapports financiers et les risques de fraude de même que l'efficacité des mesures d'atténuation de ces risques en tenant compte du coût de mise en œuvre de ces mesures;

(g) Procéder à un examen de la présente loi en vertu de l'article 97 et recommander, le cas échéant, des modifications au Conseil;

(h) Examiner le mandat du Comité et faire des recommandations au Conseil à ce sujet.

Responsabilités déléguées par le Conseil

17. Le Conseil peut confier au Comité ou à tout autre comité du Conseil toutes responsabilités, autres que celles mentionnées aux articles 8(2), 15, 16, 27(2), 60(2), 66(3) et à l'article 97, liées à l'administration financière de la Première nation.

SECTION 3. *Dirigeants et employés*

Directeur général

18. (1) Le Conseil doit nommer une personne à titre de directeur général de la Première nation et peut établir les conditions de cette nomination.

(2) Relevant du Conseil, le directeur général est responsable de tous les aspects relatifs à la gestion et l'administration quotidienne de la Première nation, incluant la planification, la mise en œuvre et l'évaluation de celle-ci ainsi que les fonctions suivantes :

(a) Élaboration des politiques et des procédures liées aux ressources humaines en ce qui a trait à l'embauche, la gestion et la mise à pied des dirigeants et des employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;

(b) Préparation de la description des pouvoirs, des responsabilités et des fonctions de tous les employés de la Première nation et formulation de recommandations au Conseil à ce sujet pour approbation;

(c) Embauche des employés de la Première nation, suivant les besoins déterminés et établissement de leurs conditions d'emploi;

(d) Surveillance, supervision et gestion des responsabilités de tous les dirigeants et employés de la Première nation;

(e) Supervision et administration des contrats de la Première nation;

(f) Préparation et recommandation au Conseil de l'organigramme dont il est question à l'article 20, et révision de celui-ci, au besoin;

(g) Détermination, évaluation et surveillance des risques liés à la production de rapports financiers et des risques de fraude et production de comptes rendus à ce sujet;

(h) Surveillance de l'efficacité des mesures d'atténuation des risques dont il est question à l'alinéa (g) en tenant compte du coût de mise en œuvre de ces mesures et production de comptes rendus à ce sujet;

(i) Exécution de toute autre responsabilité attribuée au directeur général en vertu de la présente loi;

(j) Toutes autres responsabilités qui pourraient lui être attribuées de temps à autre par le Conseil et qui ne seraient pas incompatibles avec la Loi ou avec les responsabilités qui lui sont attribuées dans la présente loi.

(3) Le directeur général peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé ou un consultant de la Première nation.

(4) Toute délégation de responsabilités ou de fonctions en vertu du paragraphe (3) ne dégage cependant pas le directeur général de sa responsabilité de veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Directeur responsable de l'administration et des finances

19. (1) Le chef doit approuver la nomination d'une personne à titre de directeur responsable de l'administration et des finances de la Première nation et peut établir les modalités et conditions de cette nomination.

(2) Relevant du directeur général, le directeur responsable de l'administration et des finances est responsable de la gestion quotidienne des systèmes de l'administration financière de la Première nation, incluant les responsabilités suivantes :

(a) Veiller à ce que les systèmes de comptabilité financière, les politiques, les procédures, les directives et les mesures de contrôle interne soient conçus de façon adéquate et fonctionnent de manière efficace;

(b) Administrer et tenir les comptes de la Première nation, y compris le compte de recettes locales, le cas échéant;

(c) Préparer les budgets annuels et les plans financiers pluriannuels de la Première nation;

(d) Préparer les états financiers de la Première nation;

(e) Préparer les éléments financiers des rapports à l'intention du Conseil et les renseignements financiers exigés par celui-ci ou par le Comité des finances et d'audit;

(f) Surveiller activement le respect de tous les contrats et ententes de financement conclus par la Première nation;

(g) Administrer et superviser la préparation et la conservation des documents financiers et l'entretien des systèmes de production de rapports d'administration financière;

(h) Surveiller activement l'observation rigoureuse de la Loi, de la présente loi, de toute autre loi de la Première nation, des normes applicables et de toutes les politiques, procédures et directives du Conseil relatives à l'administration financière de la Première nation;

(i) Évaluer les systèmes de l'administration financière de la Première nation et recommander des améliorations;

(j) Élaborer et recommander des procédures visant à protéger les biens et veiller à ce que les procédures approuvées soient observées;

(k) Élaborer et recommander des procédures visant à déterminer et à atténuer les risques liés à la production de rapports financiers et les risques de fraude et veiller à ce que les procédures approuvées soient observées;

(l) Exercer toute autre fonction attribuée au directeur responsable de l'administration et des finances en vertu de la présente loi;

(m) Exercer toute autre responsabilité spécifiée par le directeur général qui n'est pas incompatible avec les fonctions du directeur responsable de l'administration et des finances en vertu de la présente loi.

(3) Sous réserve de l'approbation du directeur général, le directeur responsable de l'administration et des finances peut confier l'exécution de n'importe laquelle de ses responsabilités ou fonctions à un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation, mais cette délégation ne libère cependant pas le directeur responsable de l'administration et des finances de sa responsabilité consistant à veiller à ce que ces responsabilités ou fonctions soient exécutées convenablement.

Structure organisationnelle

20. (1) Le Conseil doit établir et maintenir un organigramme à jour des structures de gouvernance, de gestion et d'administration de la Première nation.

(2) L'organigramme prévu au paragraphe (1) doit comporter les renseignements suivants :

(a) Toutes les structures de gouvernance, de gestion et d'administration de la Première nation;

(b) L'organisation des structures décrites à l'alinéa (a), y compris les liens qui existent entre elles;

(c) Les rôles et responsabilités précis de chaque niveau de l'organisation des structures décrites à l'alinéa (a);

(d) Tous les postes de gouvernance, de gestion et d'administration pour chacun des niveaux de l'organisation des structures décrites à l'alinéa (a), y compris :

(i) Les membres du Conseil, du Comité des finances et d'audit et de tous les autres comités du Conseil et de la Première nation;

(ii) Le directeur général, le directeur responsable de l'administration et des finances et les autres dirigeants de la Première nation;

(iii) Les principaux liens hiérarchiques et la responsabilité entre le Conseil, les comités dont il est question au sous-alinéa (i) et les dirigeants dont il est question au sous-alinéa (ii).

(3) Sur demande, le directeur général doit fournir une copie de l'organigramme, en vertu du paragraphe (1) à un membre du Conseil, un membre de l'un des comités dont il est question au sous-alinéa (2)(d)(i), un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation de même qu'à un membre de la Première nation.

(4) En s'acquittant de ses responsabilités en vertu de la présente loi, le directeur général doit recommander au Conseil, pour approbation et mise en œuvre, des politiques et des procédures en matière de ressources humaines qui favorisent des mesures efficaces de contrôle interne de l'administration financière.

(5) Le Conseil doit prendre toutes les mesures raisonnables pour s'assurer d'embaucher ou de retenir les services d'un personnel qualifié et compétent en vue de s'acquitter des responsabilités liées à l'administration financière de la Première nation.

SECTION 4. *Attentes en matière de conduite*

Conduite des membres du Conseil

21. Le Conseil doit établir des politiques et des procédures en vue d'éviter et d'atténuer les conflits d'intérêts qui doivent notamment :

(a) Définir les intérêts privés des membres du Conseil, dirigeants, employés, membres d'un comité du Conseil et consultants de la Première nation qui pourraient être à l'origine d'un conflit d'intérêts;

(b) Exiger de toute personne dont il est question à l'alinéa (a) qu'elle évite les situations qui pourraient donner lieu à un conflit d'intérêts ou à un conflit d'intérêts apparent;

(c) Exiger la divulgation des conflits d'intérêts réels et potentiels au fur et à mesure qu'ils se manifestent et consigner ces divulgations;

(d) Spécifier les restrictions relatives à l'acceptation de cadeaux et d'avantages sociaux de la part de toute personne dont il est question à l'alinéa (a) qui pourraient être raisonnablement perçus comme ayant été offerts afin d'influencer la prise de décision de cette personne;

(e) Interdire à toute personne dont il est question à l'alinéa (a) qui est en situation de conflit d'intérêts de tenter d'influencer une décision ou de participer à la prise d'une décision entourant une affaire dans le cadre de laquelle la personne se trouve en situation de conflit d'intérêts;

(f) Spécifier de quelle façon seront traités les membres du Conseil qui se retrouvent en situation de conflit d'intérêts non divulgué ou de conflit d'intérêts présumé, mais non avoué et ceux qui ne se conforment pas aux politiques et procédures établies par le Conseil.

22. (1) Lorsqu'il exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, un membre du Conseil doit :

(a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Agir honnêtement, de bonne foi et dans le meilleur intérêt de la Première nation;

(c) Agir avec le soin, la diligence et la compétence dont ferait preuve une personne prudente en pareilles circonstances;

(d) Éviter les conflits d'intérêts et se conformer aux politiques et procédures qui doivent être établies par le Conseil en vue d'éviter et d'atténuer ces conflits, y compris divulguer chaque année les renseignements pertinents concernant ses intérêts privés qui pourraient donner lieu à un conflit d'intérêts.

(2) S'il est déterminé en vertu de la présente loi ou dans les procédures adoptées par le Conseil à cet égard ou par un tribunal compétent qu'un membre du Conseil a enfreint le présent article, le Conseil pourra prendre toute mesure qu'il jugera appropriée selon les circonstances.

Conduite des dirigeants, employés et consultants, etc.

23. (1) Cet article s'applique :

(a) À un dirigeant, employé, représentant du Conseil et consultant de la Première nation;

(b) À une personne agissant en vertu du pouvoir délégué du Conseil ou de la Première nation;

(c) À un membre d'un comité du Conseil ou de la Première nation qui n'est pas un membre du Conseil.

(2) Lorsqu'une personne exerce un pouvoir, une fonction ou une responsabilité lié à l'administration financière de la Première nation, cette personne doit :

(a) Se conformer à la présente loi, la Loi, toute autre loi de la Première nation applicable et toutes les normes applicables;

(b) Se conformer à toutes les politiques, procédures et directives du Conseil;

(c) Éviter les conflits d'intérêts et se conformer aux politiques et procédures établies par le Conseil en vue d'éviter et d'atténuer les conflits d'intérêts, y compris divulguer dès que possible toute circonstance qui pourrait donner lieu à un conflit d'intérêts.

(3) Le Conseil doit intégrer les dispositions applicables du présent article :

(a) Aux conditions d'emploi ou du mandat de chacun des dirigeants et des employés de la Première nation;

(b) Aux conditions de chacun des contrats de service des consultants de la Première nation;

(c) Aux conditions du mandat de chacun des membres du Comité des finances et d'audit;

(d) Aux conditions du mandat de chacun des représentants du Conseil.

(4) Si une personne contrevient au paragraphe (2), les mesures suivantes peuvent être prises :

(a) Un dirigeant ou un employé peut faire l'objet de mesures disciplinaires, y compris le congédiement;

(b) Le contrat d'un consultant peut être résilié;

(c) La nomination d'un membre d'un comité peut être révoquée;

(d) La nomination d'un représentant du Conseil peut être révoquée.

PARTIE IV. Gestion financière

SECTION 1. *Plans financiers et budgets annuels*

Exercice

24. L'exercice financier de la Première nation débute le 1er avril et se termine le 31 mars de l'année suivante.

Plan financier pluriannuel

25. Le Conseil doit approuver, au plus tard le 31 mars de chaque année, un plan financier pluriannuel sur les autres recettes qui :

(a) Porte sur une période de cinq (5) ans comprenant l'exercice courant et les quatre exercices suivants;

(b) Est basé sur les projections des revenus, des dépenses et des transferts entre comptes;

(c) Établit les revenus projetés, répartis en catégories importantes;

(d) Établit les dépenses projetées, réparties en catégories importantes;

(e) Montre toutes les catégories d'encaisse affectée; et

(f) Indique si l'on prévoit, au cours de l'une des cinq (5) années du plan, un déficit ou un excédent à partir de la projection des revenus et des dépenses pour cet exercice.

Contenu du budget annuel

26. (1) Le budget annuel doit englober toutes les activités dont la Première nation est responsable et doit identifier :

(a) Les revenus projetés, répartis en catégories importantes et le montant estimé des revenus pour chaque catégorie;

(b) Les dépenses projetées, réparties en catégories importantes et le montant estimé des dépenses pour chaque catégorie;

(c) Tous les excédents annuels et accumulés ou déficits annuels et accumulés prévus et l'application de l'excédent à la fin de l'exercice.

(2) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, doit être distincte des autres revenus du budget annuel et doit comporter une sous-catégorie de revenus générés par les ressources naturelles tirées des terres de la Première nation.

(3) Dans le paragraphe (2), « ressources naturelles » signifie toute matière se trouvant sur ou sous les terres de la Première nation à l'état naturel possédant, une fois extraite, une certaine valeur économique.

Calendrier du processus budgétaire et de planification

27. (1) Au plus tard le 31 janvier de chaque année, le directeur général doit préparer et présenter un budget annuel et un plan financier pluriannuel provisoires pour le prochain exercice au Comité des finances et d'audit pour examen.

(2) Au plus tard le 15 février de chaque année, le Comité des finances et d'audit doit examiner :

(a) Le projet de budget annuel et recommander un budget annuel au Conseil pour approbation;

(b) Le plan financier pluriannuel provisoire et recommander un plan financier pluriannuel au Conseil.

(3) Au plus tard le 31 mars de chaque année, le Conseil doit examiner et approuver le budget annuel de la Première nation pour le prochain exercice.

Autres exigences liées aux déficits budgétaires

28. Si un projet de budget annuel comporte un déficit proposé, le Conseil doit s'assurer que :

(a) Le plan financier pluriannuel de la Première nation illustre de quelle façon et à quel moment l'on redressera ce déficit et de quelle manière ce redressement sera appliqué; et

(b) Le déficit n'a aucune répercussion négative sur la solvabilité de la Première nation.

Modifications des budgets annuels

29. Le budget annuel de la Première nation ne doit pas être modifié sans l'approbation du Conseil.

Politique en matière d'information et de participation de la Première nation

30. Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant les moyens par lesquels il envisage informer les membres de la Première nation ou obtenir leur participation à l'égard :

(a) Du budget annuel;

(b) Du plan financier pluriannuel; et

(c) Des déficits budgétaires ou des dépenses extraordinaires.

SECTION 2. *Comptes d'institutions financières*

Comptes d'institutions financières

31. (1) Aucun compte ne peut être ouvert en vue de la réception et du dépôt d'argent de la Première nation, à moins que le compte ne soit :

(a) Au nom de la Première nation;

(b) Ouvert dans une institution financière; et

(c) Autorisé par le directeur général ou le directeur responsable de l'administration et des finances.

(2) La Première nation doit ouvrir les comptes suivants dans une institution financière :

(a) Un compte général pour les fonds provenant de toute source autre que celles décrites aux alinéas (b) et (c);

(b) Un compte en fiducie si la Première nation détient des fonds en fiducie; et

(c) Un compte foncier et de ressources pour les fonds provenant des recettes générées par les terres de la Première nation.

(3) La Première nation peut établir tout autre compte non mentionné au paragraphe (2) qui peut être nécessaire et indiqué pour gérer les actifs financiers de la Première nation.

Gestion des comptes

32. (1) Le directeur général doit assurer la protection des fonds perçus par la Première nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant une gestion efficace de la trésorerie.

SECTION 3. *Dépenses*

Dépenses interdites

33. Les fonds ou les actifs financiers détenus dans un compte en fiducie ne doivent pas être utilisés à d'autres fins que celles autorisées aux termes des dispositions de la fiducie.

Ententes interdites

34. La Première nation ne doit pas conclure une entente ou un engagement qui exige que la Première nation dépense des fonds non autorisés en vertu de la présente loi ou qui contrevient à celle-ci.

Aucune dépense sans autorisation

35. (1) Sous réserve du paragraphe 36(1) et d'exceptions raisonnables où l'on doit composer avec des événements imprévus auxquels la présente loi, la Loi ou une politique ou une procédure du Conseil répond, les dépenses à partir des fonds de la Première nation ne doivent être effectuées que si elles sont autorisées en vertu du budget de la Première nation en vigueur au moment où les dépenses en question sont effectuées, et conformément à celui-ci.

(2) Le paragraphe (1) ne s'applique pas aux dépenses effectuées à partir d'un compte en fiducie lorsque la dépense est autorisée en vertu des dispositions de l'acte de fiducie.

Dépenses urgentes

36. (1) Le Conseil peut approuver une dépense urgente qui n'était pas prévue dans le budget si la dépense en question n'est pas expressément interdite en vertu de la présente loi ou d'une autre loi de la Première nation.

(2) Le Conseil peut établir des politiques et des procédures visant à autoriser des dépenses en vertu du paragraphe (1).

Enveloppes budgétaires

37. (1) Un montant affecté à une enveloppe budgétaire ne doit pas être dépensé à des fins autres que celles décrites dans l'enveloppe budgétaire accordée.

(2) Le montant total dépensé relativement à une enveloppe budgétaire ne doit pas dépasser le montant spécifié dans le budget de la Première nation pour cette enveloppe budgétaire.

(3) Toutes les personnes qui sont responsables de la gestion d'une enveloppe budgétaire doivent établir et maintenir un registre à jour des engagements imputables à cette enveloppe budgétaire.

Paiements effectués après la fin de l'exercice

38. (1) Les fonds affectés à une enveloppe budgétaire pour un exercice ne doivent pas être dépensés après la fin de l'exercice, sauf pour s'acquitter d'une obligation contractée durant cet exercice.

(2) Si les obligations liées à une enveloppe budgétaire visées par le paragraphe (1) sont supérieures au solde inutilisé de l'enveloppe budgétaire à la fin de l'exercice, l'excédent doit être :

(a) Imputé à une enveloppe budgétaire appropriée pour l'exercice suivant; et

(b) Indiqué dans les états financiers de l'exercice au cours duquel l'obligation a été contractée.

Demandes de paiement

39. (1) Aucune somme d'argent ne doit être payée à partir de quelque compte que ce soit sans demande de paiement, comme l'exige le présent article.

(2) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds, à moins qu'il ne s'agisse d'une imputation légitime sur une enveloppe budgétaire ou d'une utilisation autorisée de fonds en fiducie.

(3) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds résultant en une dépense à partir d'un compte en fiducie d'un montant supérieur au solde du compte en fiducie.

(4) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds qui réduit le solde disponible d'une enveloppe budgétaire ou d'un compte en fiducie dans une mesure où il devient insuffisant pour répondre aux engagements qui y sont imputables.

(5) Une demande peut s'appliquer à une ou plusieurs dépenses imputables à l'encontre d'une ou plusieurs enveloppes budgétaires.

(6) Une demande doit désigner l'enveloppe budgétaire ou le compte en fiducie à partir duquel un paiement doit être effectué et doit comporter une déclaration attestant que la dépense n'est pas interdite en vertu du présent article et est :

(a) Conforme à l'enveloppe budgétaire désignée dans la déclaration; ou

(b) Autorisée sans nécessiter l'autorisation d'une enveloppe budgétaire en vertu de la présente loi.

(7) Si une demande concerne un paiement lié à l'exécution de travaux, à la prestation de services ou à la fourniture de biens, la demande doit comporter une déclaration attestant :

(a) Que les travaux ont été exécutés, les services ont été rendus ou les biens ont été fournis, que toutes les conditions d'un contrat liées aux travaux, aux services ou aux biens ont été respectées et que le prix exigé ou le montant à payer est conforme au contrat ou qu'il est raisonnable s'il n'a pas été précisé en vertu d'un contrat; ou

(b) Que le paiement est conforme au contrat, s'il doit être fait avant que les travaux ou services ne soient terminés, que les biens ne soient livrés ou que toutes les conditions d'un contrat n'aient été satisfaites.

(8) Le directeur général ou le directeur responsable de l'administration et des finances doit autoriser un paiement effectué à partir d'un compte en fiducie ou signer une demande de paiement à partir d'un tel compte.

(9) Sous réserve du paragraphe (8), une personne qui est responsable de la gestion d'une enveloppe budgétaire peut autoriser un paiement effectué à partir de l'enveloppe budgétaire ou signer une demande de paiement à partir de celle-ci.

SECTION 4. *Généralités*

Avances

40. Le directeur général ou le directeur responsable de l'administration et des finances peut approuver une avance pour le paiement anticipé des dépenses imputables à une enveloppe budgétaire au cours de l'exercice courant ou à une enveloppe budgétaire au cours du prochain exercice.

Retenues

41. Si la Première nation retient un montant à payer en vertu d'un contrat, le versement du montant retenu doit être imputé à l'enveloppe budgétaire à partir de laquelle le contrat doit être payé même si l'exercice au cours duquel ce montant a été autorisé est terminé.

Dépôts en argent

42. (1) Les sommes perçues par la Première nation à titre de dépôt en garantie d'un acte ou d'une chose doivent être détenues conformément :

(a) Au contrat en vertu duquel le dépôt a été versé; et

(b) À toute politique ou directive du Conseil en l'absence de dispositions à cet effet.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'aliénation des sommes reçues en dépôt conformément au paragraphe (1).

Intérêts

43. Sous réserve de la *Loi sur l'intérêt*, la Première nation peut imposer des intérêts à un taux établi de temps à autre par le Conseil sur une dette ou un paiement quelconque dû à la Première nation.

Remboursements

44. (1) Les sommes d'argent reçues par la Première nation versées ou perçues par erreur ou à des fins non réalisées peuvent être remboursées en totalité ou en partie selon les circonstances.

(2) Le Conseil doit établir des politiques et des procédures relatives au remboursement de sommes d'argent conformément au paragraphe (1).

Radiation des dettes

45. La totalité ou une partie d'une dette ou d'une obligation due à la Première nation peut être radiée si la radiation :

(a) Est approuvée par le Conseil; ou

(b) Est effectuée en vertu d'une politique ou d'une directive du Conseil.

Renonciation aux dettes

46. La Première nation peut renoncer à la totalité ou à une partie d'une dette ou d'une obligation qui lui est due uniquement si la renonciation :

(a) Est approuvée par le Conseil; ou

(b) Est effectuée en vertu d'une politique ou d'une directive du Conseil.

Excédent de fin d'exercice

47. Un excédent d'exploitation à la fin de l'exercice doit être conservé dans le compte général décrit à l'alinéa 31(2)(a).

SECTION 5. *Emprunts*

Emprunts

48. (1) Sous réserve des exigences du paragraphe (2), la Première nation peut emprunter de l'argent et accorder des garanties.

(2) Le Conseil peut autoriser le directeur général à emprunter de l'argent ou à accorder une garantie au nom de la Première nation :

(a) De la façon expressément approuvée par le Conseil; ou

(b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Exigences applicables aux membres emprunteurs

49. (1) Le présent article s'applique à un membre emprunteur.

(2) La Première nation ne peut obtenir de l'Administration financière des Premières nations du financement garanti au moyen de ses autres recettes que si elle y est autorisée en vertu de sa loi sur les autres recettes et de la Loi.

(3) Les sommes d'argent empruntées aux termes du paragraphe (2) ne peuvent être utilisées qu'aux fins autorisées par l'article 4 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de la Loi.

Emprunts en vue de nouveaux projets d'immobilisations

50. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux moyens par lesquels les membres de la Première nation doivent être informés ou impliqués en ce qui a trait aux emprunts pour les nouveaux projets d'immobilisations décrits au paragraphe 86(2).

Emprunts en vue du remboursement de dettes

51. Sous réserve de la présente loi et d'une loi créée en vertu du paragraphe 5(1)d) de la Loi, la Première nation peut emprunter des fonds afin de rembourser ou refinancer toute dette de la Première nation.

Utilisation des fonds empruntés

52. (1) Sous réserve du présent article et d'une loi créée en vertu du paragraphe 5(1)b) de la Loi, les fonds empruntés par la Première nation à une fin particulière ne doivent pas être utilisés à d'autres fins.

(2) La totalité ou une partie des fonds empruntés à une fin particulière par la Première nation et ne nécessitant pas une utilisation immédiate pour cette fin peuvent être temporairement investis conformément au paragraphe 57(1) jusqu'à ce qu'ils soient requis à cette fin.

(3) Si une partie des fonds empruntés à une fin particulière n'est plus nécessaire à cette fin, ces sommes doivent être appliquées au remboursement de la dette liée à cet emprunt.

Mesure de contrôle opérationnel

53. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'établissement et à la mise en œuvre d'un système de mesures de contrôle interne efficace qui assure la bonne marche et l'efficacité des activités de la Première nation.

SECTION 6. *Gestion des risques*

Restrictions liées aux activités à but lucratif

54. Le Conseil doit établir des politiques ou des procédures ou donner des directives qui limitent ou gèrent les risques liés à la tenue d'activités à but lucratif par la Première nation.

Garanties et indemnisations

55. (1) La Première nation ne doit donner aucune garantie, à moins que le Conseil ait pris en considération le rapport du directeur général conformément au paragraphe (2).

(2) Avant que le Conseil n'autorise une garantie en vertu du paragraphe (1), le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés à l'octroi de la garantie et évaluant la capacité de la Première nation à honorer la garantie si elle était tenue de le faire.

(3) La Première nation ne doit pas accorder une indemnité, à moins qu'elle ne soit :

(a) Autorisée par résolution du Conseil ou en vertu d'une loi de la Première nation ou d'une politique, procédure ou directive établie par le Conseil;

(b) Nécessaire, accessoire et fasse partie d'une autre entente à laquelle est intervenue la Première nation; ou

(c) Relative à une garantie octroyée par la Première nation autorisée en vertu de la présente loi ou d'une autre loi de la Première nation.

(4) Le Conseil doit établir des politiques ou des directives relativement aux garanties et aux indemnisations, comme suit :

(a) Spécifiant les circonstances suivant lesquelles une indemnité peut être accordée sans l'approbation du Conseil;

(b) Désignant les personnes qui peuvent accorder une indemnité au nom de la Première nation et spécifiant le montant maximal de toute indemnité pouvant être accordée par celles-ci;

(c) Spécifiant toutes les conditions en vertu desquelles une garantie ou une indemnité peut être accordée; et

(d) Spécifiant les documents qui doivent être maintenus relativement à toutes les garanties et indemnités accordées par la Première nation.

Autorisation d'investir

56. (1) Sous réserve des exigences du paragraphe (2), la Première nation peut procéder à des investissements.

(2) Le Conseil peut autoriser le directeur général à investir les actifs financiers de la Première nation :

(a) De la façon expressément approuvée par le Conseil; ou

(b) Conformément aux politiques, procédures ou directives établies par le Conseil.

Investissements approuvés

57. (1) Les fonds déposés dans l'un des comptes décrits à l'article 31 et qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation dans un ou plusieurs des placements suivants :

(a) Des obligations émises ou garanties par le Canada, une province ou les États-Unis;

(b) Des dépôts à terme, des billets, des certificats et d'autres effets à court terme émis ou garantis par une institution financière, y compris des produits dérivés en devises américaines;

(c) Des titres émis par l'Administration financière des Premières nations ou par une administration locale, municipale ou régionale au Canada;

(d) Des effets commerciaux émis par une entreprise canadienne dont les titres sont cotés dans la catégorie la plus élevée par au moins deux (2) agences de cotation reconnues;

(e) Tout investissement qu'un fiduciaire peut effectuer en vertu d'une loi provinciale relative aux fiducies;

(f) Tout placement présumé sûr en vertu du Code civil du Québec;

(g) Tout autre investissement ou catégorie d'investissements prescrits par un règlement en vertu de la Loi.

(2) Sous réserve des modalités et conditions de la fiducie, les fonds détenus en fiducie qui ne sont pas immédiatement nécessaires pour le paiement de dépenses peuvent être investis par la Première nation selon ce qui est permis en vertu de la fiducie ou en vertu des lois en vigueur dans la province de Québec.

(3) Malgré toute autre disposition du présent article, les fonds provenant de transferts gouvernementaux et les fonds issus des autres recettes, si la Première nation a contracté un prêt garanti par d'autres recettes consenti par l'Administration financière des Premières nations, ne peuvent être investis que dans les placements spécifiés au paragraphe 82(3) de la Loi et dans des titres émis par l'Administration financière des Premières nations.

Investissements autorisés dans les activités des membres de la Première nation

58. (1) La Première nation ne peut faire un prêt à un membre de la Première nation ou à une entité dans laquelle un membre de la Première nation a un intérêt que si le prêt est fait dans le cadre d'un programme de la Première nation qui a été approuvé par le Conseil et qui répond aux exigences du présent article.

(2) Avant que le Conseil n'établisse un programme conformément au présent article, le directeur général doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés au programme et les coûts d'administration du programme.

(3) Tout programme prévu au paragraphe (1) doit satisfaire aux critères suivants :

(a) Le programme doit être accessible à tous les membres de la Première nation selon les conditions spécifiées au programme et divulguées;

(b) Tous les prêts faits dans le cadre du programme et tous les paiements reçus à partir de ces prêts doivent être présentés dans un rapport annuel qui comporte les détails concernant les montants prêtés, les motifs de ces prêts, le nom des personnes qui ont reçu un prêt, sujet aux lois sur la protection de la vie privée, et les remboursements de capital et intérêts sur les prêts;

(c) Tous les prêts doivent faire l'objet d'une entente écrite qui prévoit des modalités de remboursement adéquates de capital et intérêts.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives liées au fonctionnement du programme mentionné au présent article.

Administration des investissements et des prêts

59. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion efficace des prêts octroyés à même les fonds de la Première nation et la perception des fonds prêtés.

Évaluation et gestion des risques

60. (1) À chaque année, et plus souvent si nécessaire, le directeur général doit déterminer et évaluer tous les risques importants liés aux actifs financiers de la Première nation, aux immobilisations corporelles de la Première nation telles qu'elles ont été définies dans la Partie V et aux activités de la Première nation.

(2) À chaque année, et plus souvent si nécessaire, le directeur général doit faire rapport au Comité des finances et d'audit quant aux plans proposés visant à atténuer les risques déterminés conformément au paragraphe (1) ou, le cas échéant, à gérer ou transférer ces risques au moyen d'ententes avec des tiers ou en souscrivant une assurance.

Assurance

61. (1) Sur recommandation du Comité des finances et d'audit, le Conseil doit souscrire et maintenir en vigueur toutes les couvertures d'assurance appropriées compte tenu des risques déterminés à l'article 60 et de tout autre risque lié aux biens dont la Première nation est propriétaire ou qui sont sous sa garde ou son contrôle.

(2) Le Conseil peut souscrire et maintenir en vigueur une assurance responsabilité au profit des membres de son Conseil et des dirigeants.

Risque de fraude

62. (1) Dans le présent article :

« présentation d'informations financières frauduleuses » signifie un acte intentionnel dans la présentation d'informations financières ayant pour objectif de tromper les utilisateurs des rapports financiers et qui peut résulter d'une omission importante ou d'une déclaration inexacte dans des rapports financiers;

« présentation d'informations frauduleuses non financières » signifie un acte intentionnel dans la présentation d'informations non financières ayant pour objectif de tromper les utilisateurs des rapports non financiers;

« détournement d'actifs » signifie le vol des actifs de la Première nation dans des circonstances où le vol pourrait résulter en une omission importante ou une déclaration inexacte dans les rapports financiers.

(2) Le Conseil doit établir des procédures documentées permettant l'identification et l'évaluation des types de fraudes potentielles suivantes au sein de la Première nation :

(a) Présentation d'informations financières frauduleuses;

(b) Présentation d'informations frauduleuses non financières;

(c) Détournement d'actifs;

(d) Corruption et actes illégaux.

SECTION 7. *Informations financières*

NCA

63. Toutes les méthodes comptables de la Première nation doivent être conformes aux NCA.

Comptabilité distincte

64. Si la Première nation a emprunté des fonds auprès de l'Administration financière des Premières nations garantis par d'autres recettes, le directeur responsable de l'administration et des finances doit :

(a) Comptabiliser les autres recettes de la Première nation de façon distincte des autres fonds de la Première nation;

(b) Sur demande, fournir les renseignements comptables à l'égard des autres recettes de la Première nation à l'Administration financière des Premières nations et au CGFPN.

Information financière mensuelle

65. (1) À la fin de chaque mois, le directeur responsable de l'administration et des finances doit préparer des états financiers mensuels de la Première nation et les présenter dans la forme et selon le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur responsable de l'administration et des finances doit fournir les états financiers mentionnés au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours suivant la fin de chaque mois.

États financiers trimestriels

66. (1) À la fin de chaque trimestre de l'exercice, le directeur responsable de l'administration et des finances doit préparer les états financiers de la Première nation pour ce trimestre dans la forme et selon le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur responsable de l'administration et des finances doit présenter les états financiers trimestriels mentionnés au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours suivant la fin de chaque trimestre.

(3) Les états financiers trimestriels mentionnés au paragraphe (1) doivent être :

(a) Examinés par le Comité des finances et d'audit et recommandés au Conseil pour approbation;

(b) Examinés et approuvés par le Conseil.

États financiers annuels

67. (1) À la fin de chaque exercice, le directeur responsable de l'administration et des finances doit préparer les états financiers annuels de la Première nation pour cet exercice conformément aux NCA et à une norme qui est au moins comparable à celles qui sont généralement acceptées pour les gouvernements au Canada.

(2) Les états financiers annuels doivent être préparés et présentés dans la forme approuvée par le Conseil sur recommandation du Comité des finances et d'audit.

(3) Les états financiers annuels doivent comporter les informations suivantes :

(a) Les informations financières relatives à la Première nation et à ses entités liées pour l'exercice; et

(b) La catégorie de revenus générés par les terres de la Première nation, le cas échéant, tel que prévu au paragraphe 26(2).

(4) Le directeur responsable de l'administration et des finances doit présenter les états financiers annuels provisoires au Comité des finances et d'audit pour examen au plus tard soixante (60) jours suivant la fin de l'exercice pour lequel ils ont été préparés.

(5) Le Comité des finances et d'audit doit présenter les états financiers annuels provisoires au Conseil pour examen au plus tard quatre-vingt-dix (90) jours suivant la fin de l'exercice pour lequel ils ont été préparés.

Rapports spéciaux

68. Le directeur responsable de l'administration et des finances doit préparer les rapports spéciaux suivants :

(a) Un rapport présentant tous les paiements faits dans le but d'honorer les garanties et les indemnisations pour cet exercice;

(b) Un rapport présentant les renseignements exigés en vertu de l'article 10;

(c) Un rapport présentant toutes les dettes ou obligations auxquelles a renoncé la Première nation;

(d) Un rapport présentant les renseignements exigés en vertu de l'alinéa 58(3)(b);

(e) Si la Première nation dispose d'un code foncier en vigueur, un rapport énonçant les fonds identifiés de la Première nation comme étant générés par les terres de la Première nation, catégorisés et identifiés de façon distincte des autres recettes et comportant une sous-catégorie relative aux recettes générées par les ressources naturelles obtenues à partir des terres de la Première nation; et

(f) Tout autre rapport exigé en vertu de la Loi ou d'un contrat.

Nomination de l'auditeur

69. (1) La Première nation doit nommer un auditeur pour chaque exercice qui assumera ces fonctions jusqu'au dernier des événements suivants à survenir :

(a) La fin de la réunion du Conseil au cours de laquelle les états financiers annuels audités pour cet exercice sont examinés;

(b) La date à laquelle le successeur de l'auditeur est nommé.

(2) Les conditions entourant la nomination de l'auditeur doivent être énoncées dans une lettre approuvée par le Comité des finances et d'audit et doivent comporter l'obligation de l'auditeur de :

(a) Confirmer par écrit que les états financiers annuels et leur audit respectent la présente loi, la Loi et les normes du CGFPN, le cas échéant; ou

(b) Identifier par écrit tous les éléments relatifs à la non-conformité de ceux-ci.

(3) Pour être admissible à être nommé à titre d'auditeur de la Première nation, un auditeur doit :

(a) Être indépendant de la Première nation; et

(b) Être un cabinet comptable ou un comptable;

(i) qui est membre en règle des Comptables professionnels agréés du Canada et de leurs homologues dans la province de Québec; et

(ii) détenteur d'un permis ou qui est autrement autorisé à exercer ses activités de comptable dans la province du Québec.

(4) Si l'auditeur cesse d'être indépendant, il doit, dans les plus brefs délais après avoir été informé d'une circonstance faisant en sorte qu'il n'est plus indépendant :

(a) Informer la Première nation de cette circonstance par écrit; et

(b) Mettre fin à la circonstance qui a entraîné la perte d'indépendance ou démissionner de ses fonctions d'auditeur.

Pouvoirs de l'auditeur

70. (1) Pour procéder à l'audit des états financiers annuels de la Première nation, l'auditeur doit avoir accès à :

(a) Tous les dossiers, y compris les livres, comptes et pièces justificatives, procès-verbaux et résolutions du Conseil, lois de la Première nation et contrats pour lesquels la Première nation représente une partie aux fins d'examen ou d'inspection et obtenir des copies de ces documents sur demande; et

(b) Tous les membres du Conseil, dirigeants, employés, représentants du Conseil et consultants de la Première nation pour leur poser des questions ou demander des renseignements.

(2) Sur demande de l'auditeur, chacune des personnes visées à l'alinéa (1)(b) doit :

(a) Mettre tous les documents mentionnés à l'alinéa (1)(a) qui sont sous sa garde ou son contrôle, à la disposition de l'auditeur; et

(b) Fournir à l'auditeur les explications et les renseignements complets concernant les affaires de la Première nation nécessaires à l'exercice de ses fonctions d'auditeur.

(3) L'auditeur doit recevoir un avis relativement à :

(a) Chacune des réunions du Comité des finances et d'audit;

(b) Chacune des réunions du Conseil au cours desquelles les questions liées à l'audit annuel, y compris l'approbation des états financiers annuels, seront à l'étude; et

(c) Chacune des assemblées des membres de la Première nation au cours desquelles l'administration financière de la Première nation sera à l'étude.

(4) Sous réserve du paragraphe (6), l'auditeur peut assister à toute réunion à l'égard de laquelle il doit recevoir un avis en vertu du présent article et doit obtenir l'occasion d'être entendu à ces réunions à propos de tout sujet qui le concerne en sa qualité d'auditeur de la Première nation.

(5) L'auditeur peut convoquer une réunion du Comité des finances et d'audit afin de discuter de tout sujet concernant l'auditeur de la Première nation.

(6) L'auditeur peut être exclu de la totalité ou d'une partie d'une réunion du Comité des finances et d'audit ou du Conseil si la question visée porte sur la nomination ou la destitution de l'auditeur.

Exigences liées à l'audit

71. (1) Les états financiers annuels de la Première nation doivent être audités par l'auditeur au plus tard cent vingt (120) jours suivant la fin de l'exercice.

(2) L'auditeur doit procéder à l'audit des états financiers annuels conformément aux normes d'audit généralement reconnues établies par les Comptables professionnels agréés du Canada.

(3) Lorsqu'il procède à l'audit, l'auditeur doit fournir :

(a) Une opinion sur les états financiers annuels; et

(b) Une opinion ou des commentaires découlant de l'examen des rapports spéciaux prévus à l'article 68.

Examen des états financiers annuels audités

72. (1) Les états financiers annuels audités doivent être présentés au Comité des finances et d'audit pour examen et approbation au plus tard cent cinq (105) jours suivant la fin de l'exercice pour lequel les états financiers ont été préparés.

(2) Le Conseil doit examiner et approuver les états financiers annuels audités au plus tard cent vingt (120) jours suivant la fin de l'exercice pour lequel les états financiers ont été préparés.

Accès aux états financiers annuels

73. (1) Avant que les états financiers annuels ne puissent être publiés ou distribués, ils doivent :

(a) Être approuvés par le Conseil;

(b) Être signés par :

(i) Le chef de la Première nation;

(ii) Le président du Comité des finances et d'audit; et

(iii) Le directeur général;

(c) Inclure le rapport et l'opinion de l'auditeur.

(2) Les états financiers annuels audités et les rapports spéciaux doivent être mis à la disposition des membres de la Première nation dans les principaux bureaux administratifs de la Première nation durant les heures normales de bureau.

Rapport annuel

74. (1) Au plus tard cent vingt (120) jours suivant la fin de chaque exercice, le Conseil doit préparer un rapport annuel sur les activités et le rendement financier de la Première nation pour l'exercice précédent.

(2) Le rapport annuel prévu au paragraphe (1) doit comporter les renseignements suivants :

(a) Une description des services et des activités de la Première nation;

(b) Un rapport sur l'état d'avancement des objectifs financiers établis et des mesures de rendement de la Première nation; et

(c) Les états financiers annuels audités de la Première nation pour l'exercice précédent, y compris les rapports spéciaux.

(3) Le directeur général doit fournir le rapport annuel prévu au paragraphe (1) :

(a) À un membre de la Première nation dans les plus brefs délais après que ce dernier lui en ait fait la demande;

(b) Au CGFPN dans les plus brefs délais après la publication du rapport, si la Première nation détient un certificat délivré par le CGFPN en vertu du paragraphe 50(3) de la Loi;

(c) À l'Administration financière des Premières nations dans les plus brefs délais après la publication du rapport si la Première nation est un membre emprunteur.

(4) Le Conseil doit établir les politiques ou les mesures ou émettre des directives relativement aux mesures et aux recours offerts aux membres de la Première nation qui ont demandé à voir le rapport annuel, mais dont la demande a été refusée, notamment en exigeant :

(a) Le maintien d'un registre du rapport qui précise le nom de tous les membres qui ont demandé une copie du rapport annuel, la date où la demande a été reçue et la date où le rapport annuel a été remis au membre; et

(b) Que le directeur général rende compte tous les trois (3) mois au Comité des finances et d'audit des étapes qui ont été prises afin de veiller à la conformité avec le paragraphe (3) et la politique du Conseil adoptée conformément au présent paragraphe.

SECTION 8. *Information et technologies de l'information*

Propriété des documents et registres

75. (1) Tous les documents et registres produits par la Première nation ou au nom de celle-ci ou conservés, utilisés ou reçus par quiconque au nom de la Première nation sont la propriété du Conseil.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives visant à s'assurer que les documents et registres visés par le paragraphe (1) demeurent la propriété du Conseil.

Guide d'exploitation

76. (1) Le directeur général doit préparer et maintenir à jour un guide d'exploitation portant sur chacun des éléments de la structure administrative de la Première nation, y compris les structures de l'administration financière prévues dans la présente loi.

(2) Sous réserve d'exceptions raisonnables, le guide d'exploitation créé en vertu du paragraphe (1) doit être mis à la disposition des membres du Conseil, des membres du Comité des finances et d'audit et de tous les autres comités du Conseil, des dirigeants et employés de la Première nation. La Première nation pourra restreindre, en totalité ou en partie, l'accès au guide d'exploitation à des personnes dans certaines circonstances jugées appropriées.

(3) Si une partie quelconque du guide d'exploitation créé en vertu du paragraphe (1) est pertinent aux services offerts par un consultant ou un représentant du Conseil, cette partie du guide d'exploitation doit être mise à la disposition du consultant ou du représentant du Conseil en question.

Tenue des registres

77. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la préparation, la conservation, la sécurité, l'entreposage, l'accès et la destruction des documents et registres de la Première nation.

Registres des comptes

78. Le Conseil doit préparer, maintenir, entreposer et garder en sécurité un dossier complet de tous les documents et les registres concernant les autres recettes de la Première nation, y compris tous les documents et les registres prévus à l'article 5 du *Règlement sur la mise en oeuvre de la gestion des recettes*, tel qu'amendé par le *Règlement sur le financement garanti par d'autres recettes*.

Confidentialité de l'information

79. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la confidentialité, au contrôle et à la diffusion de renseignements portant sur la Première nation qui sont en sa possession ou en la possession du Conseil, de membres du Conseil, membres de comité, dirigeants, employés, représentants du Conseil ou consultants de la Première nation.

Technologies de l'information

80. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux technologies de l'information utilisées par la Première nation dans ses activités afin d'assurer l'intégrité des structures de l'administration financière de la Première nation et de sa base de données.

PARTIE V. Projets d'immobilisations

Définitions

81. Dans cette Partie :

« projet d'immobilisations » signifie la construction, la réhabilitation ou le remplacement des immobilisations corporelles de la Première nation et tout autre grand projet d'immobilisations dans lesquels la Première nation ou ses entités liées investissent;

« Immobilisations corporelles de la Première nation » signifie tous les éléments d'actifs non financiers de la Première nation ayant une existence matérielle qui :

(a) sont détenus en vue d'être utilisés dans la production ou la fourniture de biens ou de services, pour la location à des tiers, pour des fins administratives ou en vue de l'aménagement, la construction, l'entretien ou la réparation d'autres immobilisations corporelles;

(b) ont des vies économiques utiles qui se prolongent au-delà d'une période comptable;

(c) seront utilisés en permanence; et

(d) ne sont pas destinés à la vente dans le cours normal des affaires.

« programme de gestion du cycle de vie utile » signifie le programme d'inspection, d'examen et de planification pour les fins de la gestion des immobilisations corporelles de la Première nation, telles qu'elles ont été décrites à l'article 85;

« réhabilitation » comprend la modification, le prolongement et la rénovation, mais ne comprend pas l'entretien de routine;

« remplacement » comprend la substitution, en totalité ou en partie, avec une autre immobilisation corporelle de la Première nation.

Obligations générales du Conseil

82. Le Conseil doit prendre des mesures raisonnables pour s'assurer que :

(a) Les immobilisations corporelles de la Première nation sont maintenues en bon état et de façon sécuritaire comme le ferait un propriétaire prudent dans les mêmes circonstances;

(b) La réhabilitation ou le remplacement des immobilisations corporelles de la Première nation est conforme à un programme de gestion du cycle de vie décrit dans cette Partie; et

(c) Les projets d'immobilisations liés à la construction de bâtiments ou à d'autres améliorations sont financés, planifiés et construits conformément aux procédures et aux normes qui s'appliquent habituellement au financement, à la planification et à la construction de bâtiments publics et à d'autres améliorations des communautés organisées de la région dans laquelle la majorité des terres de la Première nation sont situées.

Fonds de réserve pour immobilisations corporelles

83. Le Conseil doit établir un fonds de réserve pour immobilisations corporelles dans le but de financer les dépenses liées aux projets d'immobilisations réalisés en vertu de la présente Partie.

Rapport sur les projets d'immobilisations

84. À chacune des réunions du Comité des finances et d'audit, le directeur général doit faire rapport sur les sujets suivants :

(a) Les emprunts, prêts et versements effectués depuis le début de l'exercice en ce qui a trait à chacun des projets d'immobilisations;

(b) L'état d'un projet d'immobilisations, y compris :

(i) Une comparaison des dépenses à ce jour avec le budget du projet;

(ii) Une description détaillée des problèmes juridiques, financiers, techniques, d'établissement du calendrier ou autres qui ont été cernés;

(iii) La manière dont un problème déterminé au sous-alinéa (ii) a été ou sera réglé; et

(c) Les mesures prises pour assurer la conformité à l'article 87 de chacun des projets d'immobilisations.

Programme de gestion du cycle de vie utile

85. (1) Le directeur général doit établir et tenir à jour un registre de l'ensemble des immobilisations corporelles de la Première nation, identifiant chacune d'elles et comportant les renseignements suivants :

(a) L'emplacement et la raison d'être du bien;

(b) La propriété et les restrictions liées au titre de propriété du bien;

(c) L'année d'acquisition;

(d) La date de la dernière inspection du bien;

(e) La durée de vie prévue du bien au moment de l'acquisition;

(f) L'évaluation de l'état du bien et sa durée de vie utile restante;

(g) L'estimation de la valeur résiduelle du bien;

(h) La couverture d'assurance relative au bien; et

(i) Tout autre renseignement exigé par le Conseil.

(2) Au plus tard le 30 novembre de chaque année, le directeur général doit faire en sorte que l'inspection et l'examen de l'état des immobilisations corporelles de la Première nation établissent ou mettent à jour les renseignements relatifs aux éléments suivants :

(a) Leur utilisation actuelle;

(b) Leur état;

(c) Leur pertinence quant à leur utilisation actuelle;

(d) L'estimation de leur durée de vie restante;

(e) L'estimation de leur coût de remplacement;

(f) L'estimation des dates et des coûts liés à leur réhabilitation éventuelle;

(g) Une comparaison des coûts d'exploitation et d'entretien annuels, autres que les coûts de réhabilitation, pour les cinq (5) derniers exercices;

(h) Les fiches d'entretien pour toutes les périodes précédant la date d'inspection; et

(i) L'assurance relative aux biens et à la responsabilité civile couvrant l'immobilisation, son utilisation ou exploitation.

(3) Au plus tard le 31 décembre de chaque année, le directeur général doit préparer ce qui suit :

(a) Un calendrier de l'entretien de routine annuel, autre que la réhabilitation, pour chacune des immobilisations corporelles de la Première nation pour le prochain exercice;

(b) Des prévisions sur cinq (5), dix (10) et trente (30) ans de l'évaluation des coûts liés à la réhabilitation ou au remplacement des immobilisations corporelles de la Première nation;

(c) Le budget proposé en vue de la réhabilitation des immobilisations corporelles de la Première nation pour le prochain exercice, énonçant :

(i) Chacun des projets de réhabilitation proposés et leur calendrier;

(ii) L'estimation du coût, y compris les imprévus, de chacun des projets de réhabilitation proposés; et

(iii) Les fonds nécessaires à la réalisation de chacun des projets de réhabilitation proposés et le choix du moment de leur réalisation;

(d) Le budget proposé en vue du remplacement des immobilisations corporelles de la Première nation pour le prochain exercice énonçant :

(i) Chacun des projets de remplacement proposés et leur calendrier de réalisation;

(ii) La description de chacune des immobilisations devant être remplacées;

(iii) L'évaluation des coûts, y compris les imprévus, de chacun des projets de remplacement proposés; et

(iv) Les raisons pour lesquelles chacune des acquisitions proposées devrait être vue comme un remplacement de l'immobilisation à remplacer.

Examen par le Comité des finances et d'audit

86. (1) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner les renseignements, les calendriers et le budget préparés en vertu de l'article 85 pour être en mesure de :

(a) Déterminer tout moyen permettant de réduire les coûts de chacun des projets de réhabilitation ou de remplacement incorporés aux budgets proposés;

(b) Connaître l'effet que chacun des projets de réhabilitation ou de remplacement contenus aux budgets proposés aura sur les coûts d'exploitation annuels et d'entretien dans les années à venir; et

(c) Déterminer si des économies importantes peuvent être réalisées en coordonnant l'établissement des calendriers des projets, en reportant certains projets ou en réalisant des projets de réhabilitation, plutôt que des projets de remplacement.

(2) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner tous les plans de nouvelles constructions d'immobilisations corporelles de la Première nation, y compris le calendrier proposé, le budget et les répercussions sur les coûts d'exploitation et d'entretien de routine dans les années à venir.

Projets d'immobilisations – contrats et soumissions

87. (1) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la gestion des projets d'immobilisations, portant notamment sur ce qui suit :

(a) Les exigences environnementales, techniques et en matière de planification, de conception et de sécurité du projet d'immobilisations;

(b) Les coûts, l'établissement du budget, le financement et l'approbation du projet d'immobilisations;

(c) Les exigences liées aux soumissions des entrepreneurs;

(d) L'acceptation des offres ainsi que la forme des contrats;

(e) Les couvertures d'assurance relatives aux ouvrages de construction en cours;

(f) Les garanties et obligations liées à l'exécution du projet d'immobilisations;

(g) Les mesures de contrôle du projet d'immobilisations, y compris la gestion des contrats; et

(h) Les retenues, l'approbation des travaux, les paiements et les procédures de vérification entourant le projet d'immobilisations.

(2) Tous les projets d'immobilisations de la Première nation doivent être gérés conformément aux politiques, procédures ou directives prévues au paragraphe (1).

Consultants en matière de projets d'immobilisations

88. Le directeur général peut retenir les services d'un ingénieur professionnel ou d'un autre consultant pour l'aider, aider le Comité des finances et d'audit et le Conseil à assumer leurs obligations en vertu de la présente Partie.

Politique relative à l'information ou à la participation des membres

89. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à :

(a) La communication d'information aux membres de la Première nation relativement aux projets d'immobilisations; ou

(b) La participation des membres de la Première nation à l'égard des projets d'immobilisations.

PARTIE VI. Dispositions diverses

Normes et pouvoirs du CGFPN

90. (1) Si la Première nation est un membre emprunteur ou si elle détient un certificat octroyé par le CGFPN en vertu du paragraphe 50(3) de la Loi, la Première nation doit se conformer à toutes les normes applicables du CGFPN.

(2) Si le Conseil se rend compte que la Première nation ne respecte pas une norme du CGFPN visée par le paragraphe (1), le Conseil doit, dans les plus brefs délais, prendre les mesures nécessaires afin que la Première nation se conforme à la norme du CGFPN en question.

Délégation de l'autorité en matière d'intervention

91. Sans limiter la portée de l'article 53 de la Loi, tel qu'amendé par le *Règlement sur le financement garanti par d'autres recettes*, si :

(a) La Première Nation utilise d'autres recettes pour garantir un prêt auprès de l'Administration financière des Premières nations; et

(b) Que le CGFPN donne avis à la Première nation qu'il est nécessaire que la gestion de ses autres recettes soit prise en charge par un tiers, conformément à l'article 53 de la Loi, le Conseil délègue au CGFPN :

(i) Les pouvoirs énoncés au paragraphe 53(2) de la Loi, tel qu'amendé par le *Règlement sur le financement garanti par d'autres recettes*; et

(ii) Tout autre pouvoir du Conseil nécessaire pour donner effet à la gestion par un tiers des autres recettes de la Première nation en vertu de la Loi.

Obligations en matière de gestion des terres

92. (1) Si la Première nation dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières nations*, la Première nation doit se conformer à la *Loi sur la gestion des terres des Premières nations* et à tout code foncier établi par la Première nation, tel que requis ou permis en vertu de cette loi.

(2) Si la Première nation dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières nations*, le Conseil doit établir et mettre en oeuvre une politique prévoyant une méthode harmonisée avec les exigences du code foncier de la Première nation en termes de responsabilité envers les membres de la Première nation relativement à la gestion des terres de la Première nation et des fonds générés par ces terres conformément à l'alinéa 6(1)(e) de la *Loi sur la gestion des terres des Premières nations*.

Infractions et irrégularités financières, etc.

93. (1) Sous réserve des paragraphes (2) et (3), quiconque a une raison de croire que :

(a) Une dépense, une obligation ou une autre transaction de la Première nation n'est pas autorisée en vertu de la présente loi ou d'une autre loi de la Première nation;
(b) Il y a eu vol, détournement de fonds ou toute autre utilisation abusive ou irrégulière des fonds ou des actifs de la Première nation; ou
(c) Une disposition de la présente loi a été enfreinte;

peut divulguer cette situation au président du Comité des finances et d'audit.

(2) Si un membre du Conseil a connaissance d'une situation décrite au paragraphe (1), il doit la signaler au président du Comité des finances et d'audit.

(3) Si un dirigeant, un employé, un représentant du Conseil ou un consultant de la Première nation a connaissance d'une situation décrite au paragraphe (1), il doit la signaler au directeur général ou au président du Comité des finances et d'audit.

Enquête sur les allégations d'inconduites

94. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la divulgation de situations décrites à l'article 93, à la tenue d'enquêtes suite à ces divulgations et au traitement équitable des personnes qui font l'objet d'allégations d'inconduites.

Protection des dénonciateurs

95. (1) Toutes les mesures raisonnables doivent être prises par le directeur général, les membres du Comité des finances et d'audit et les membres du Conseil pour s'assurer que l'identité de la personne qui dénonce une situation en vertu de l'article 93 soit gardée confidentielle dans la mesure du possible dans toutes les situations.

(2) Une personne qui dénonce de bonne foi une situation en vertu de l'article 93 ne doit en aucun cas faire l'objet de représailles de la part de la Première nation ou d'un membre du Conseil, dirigeant, employé, représentant du Conseil ou consultant de la Première nation.

(3) Le directeur général et le président du Comité des finances et d'audit doivent prendre toutes les mesures nécessaires pour s'assurer du respect du paragraphe (2) et doivent signaler toute infraction ou infraction présumée au Conseil.

Responsabilité liée à l'utilisation abusive de fonds

96. (1) Un membre du Conseil qui vote en faveur d'une résolution autorisant qu'un montant soit dépensé, investi ou utilisé, contrairement à ce que prévoit la présente loi ou une loi créée en vertu de l'alinéa 5(1)b) ou d) de la Loi, est personnellement responsable de ce montant vis-à-vis la Première nation.

(2) Le paragraphe (1) ne s'applique pas si, pour voter en faveur de la résolution, le membre du Conseil s'est fié sur le rapport, l'information, l'opinion ou les renseignements fournis par :

(a) Un dirigeant ou un employé du Conseil alors que ce dernier avait agi avec malhonnêteté ou avait fait preuve de négligence grave, mauvaise conduite ou conduite malicieuse intentionnelle lorsque les informations ont été fournies;

(b) Un conseiller juridique, un consultant ou une autre personne engagée à titre d'expert par le Conseil pour traiter de questions que le membre du Conseil croit faire partie du champ de compétence professionnelle de cette personne ou de son domaine d'expertise et à l'égard desquelles il croit cette personne digne de confiance; ou

(c) Un comité dont le membre du Conseil ne fait pas partie et qu'il croit digne de confiance.

(3) Un montant dû à la Première nation en vertu du paragraphe (1) peut être récupéré au profit de celle-ci par la Première nation, un membre de la Première nation ou une personne qui détient une sûreté aux termes d'un emprunt effectué par la Première nation.

Examen et modifications de la loi

97. (1) Le Comité des finances et d'audit doit procéder de façon régulière, selon la fréquence établie dans une politique du Conseil à cet égard, à une révision de la présente loi afin de :

(a) Déterminer si elle favorise une administration rigoureuse et efficace de l'administration financière de la Première nation; et

(b) Identifier toutes les modifications à la présente loi qui peuvent mieux répondre à cet objectif.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui a trait à la :

(a) Communication d'information aux membres de la Première nation relativement à toute modification proposée à la présente loi; ou

(b) Participation des membres de la Première nation à l'égard d'une modification proposée à la présente loi.

Disposition législative à l'intention de l'Administration financière des Premières nations

98. Dans les meilleurs délais après son approbation par le CGFPN, le Conseil doit transmettre une copie de présente loi à l'Administration financière des Premières nations, si la Première nation a l'intention de demander le statut de membre emprunteur.

Entrée en vigueur

99. La présente loi abroge celle adoptée le 12 mars 2013 et entre en vigueur le jour suivant la date à laquelle elle a été approuvée par le CGFPN en vertu de l'article 9 de la Loi.

LA PRÉSENTE LOI EST ADOPTÉE par Pekuakamiulnuatsh Takuhikan, le 28 mars 2017, à Mashteuiatsh, dans la province de Québec, lors d'une assemblée du Conseil dûment convoquée, à laquelle, le quorum exigé de quatre (4) membres de Pekuakamiulnuatsh Takuhikan ont assisté à toute l'assemblée.

Chef (Gilbert Dominique)

Vice-chef (Marjolaine Étienne)

Vice-chef (Stéphane Germain)

Conseiller (Julie Rousseau)

Conseiller (Jonathan Germain)

Conseiller (Patrick Courtois)

Conseiller (Charles-Edouard Verreault)

Saskatchewan

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION

ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A.*

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of June, 2017, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:		
a. Property Tax Revenues	$556,640	
TOTAL REVENUES		**$556,640**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. General Administrative	$30,000	
b. Other General Government	10,000	
2. Community Development		
a. Education	180,000	
3. Protection Services		
a. Policing	68,184	
b. Firefighting	34,092	
4. Transportation		
a. Roads & Streets	102,276	
5. Environment Health Services		
a. Water and Sewer	102,276	
4. Contingency	29,812	
TOTAL EXPENDITURES		**$556,640**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: Muskeg Lake Cree Nation has following service agreement(s) with third -party service providers, and the amounts indicated are the amounts payable by the Muskeg Lake Cree Nation under each agreement during the budget year.

a. City of Saskatoon, SK $306,828
(City Services to the Land and the occupants of the Land as per the Service Agreement)

3

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 26th day of July, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A;*

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means *Bylaw No. 1 in Respect of the Muskeg Lake Indian Reserve #102A.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of June, 2017, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1000 Of Taxable Assessed Value
Commercial and Industrial	14.5680

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation
Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Pheasant Rump Nakota First Nation #68
Box 238 Kisbey, SK S0C 1L0
Tel: 306-462-2002, Fax: 306-462-2003

Annual Expenditures Law, 2017

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Annual Expenditure Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Phesant Rump Nakota First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the Pheasant Rump Nakota *First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

Pheasant Rump Nakota First Nation #68

Box 238 Kisbey, SK S0C 1L0
Tel: 306-462-2002, Fax: 306-462-2003

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2017, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway

Councillor Candace McArthur

Councillor Misty McArthur

Councillor Juanita McArthur-BigEagle

Approval, and witness to signatures:

Chief Ira McArthur

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$40,967
TOTAL REVENUES	**$40,967**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$10,000
b. General Administrative	5,000
c. Other General Government	15,000
2. Protection Services	
a. Policing	
b. Firefighting	1,000
c. Regulatory Measures	
3. Transportation	
a. Roads and Streets	2,000
b. Snow and Ice Removal	3,000
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	4,000
5. Contingency Amounts	967
TOTAL EXPENDITURES	**$40,967**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation
Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 10th day of August, 2017.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PHEASANT RUMP NAKOTA FIRST NATION
ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

"First Nation" means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2017, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway

Councillor Candace McArthur

Councillor Misty McArthur

Councillor Juanita McArthur-BigEagle

Approval, and witness to signatures:

Chief Ira McArthur

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Pheasant Rump Nakota IR 68A	
Commercial and Industrial	26.9533
Pheasant Rump Nakota IR 68	
Commercial and Industrial	22.2800

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sakimay First Nations in the Province of Saskatchewan,

Sakimay First Nations Property Assessment Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SAKIMAY FIRST NATIONS
PROPERTY ASSESSMENT LAW, 2017

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V	Request for Reconsideration of Assessment
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VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Sakimay First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Sakimay First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Sakimay First Nations duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Sakimay First Nations Property Assessment Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agency" means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

"assessment" means the valuation and classification of an interest in land;

"assessment appraiser" means a person designated by Council under subsection 3(2) to carry out valuations;

"assessment manual" means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law

"assessor" means a person appointed by Council under subsection 3(1);

"base date" means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sakimay First Nations, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"market valuation standard" means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

"market value" means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

"mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

"non-regulated property assessment" means an assessment for property other than a regulated property assessment;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

"percentages of value" means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of Saskatchewan;

"railway roadway" means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

"regulated property assessment" means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"regulated property assessment valuation standard" means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 26;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"taxable assessment" means the taxable assessment determined under subsection 6(13);

"Taxation Law" means the *Sakimay First Nations Property Taxation Law, 2017*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

5.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

6.(1) All property must be assessed as of the applicable base date.

(2) Each property must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of property is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve,

must be used.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of property that is liable to assessment must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

(a) the holder's name and address;

(b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;

(c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;

(d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;

(e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and

(f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the pipeline right of way situated on the reserve;

(b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

(c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;

(d) the description and location of any improvements within the reserve held by the holder;

(e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(4) In all cases, property may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of a property, enter that property at any

reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access to a property under subsection (1), the assessor or assessment appraiser may

(a) apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property; or

(b) determine the assessment or the valuation based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without

(a) the consent of the holder of the private dwelling; or

(b) a warrant issued pursuant to paragraph (3)(a) from a justice of the peace or a provincial court judge authorizing the entry.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information, as applicable:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land; and

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax

administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars ($10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed

value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before November 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

(a) the destruction of or damage to the property;

(b) the demolition, alteration or removal of an improvement;

(c) the construction of an improvement; or

(d) a change in the use of the property.

(2) A supplementary assessment must reflect

(a) the assessed value of any property that has not been previously assessed; or

(b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before November 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of one hundred and twenty-five dollars ($125) per hour ,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of one hundred dollars ($100) per hour, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a)

and (b), at a rate of seventy-five dollars ($75) per hour

for time spent on activities of the Assessment Review Board required under this Law, or expressly authorized by Council.

(2) The First Nation must reimburse a member, of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(d) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least fourteen (14) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll

in respect of the assessable property.

Parties

33. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board

may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is

considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Limit of Liability

58. As set out in section 137 of the Act, no civil proceedings lie against a member of Council or an employee of the First Nation for anything done, or omitted to be done, during the course of the exercise or purported exercise in good faith of any power, or the performance or purported performance in good faith of any duty, of that member or employee in accordance with the Act, regulations made under the Act, or a law made by the Council of the First Nation under the Act.

Force and Effect

59. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of August, 2017, at the Sakimay Indian Reserve No. 74, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

Chief Bonny Acoose

Councillor Clare Acoose

Councillor Paula Acoose

Councillor Amber Sangwais

Councillor Rachel Sangwais

Councillor Randy Sangwais

Councillor Aaron Sinclair

Councillor Randall Sparvier

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements
Other Agricultural Land and Improvements
Residential
Multi-Unit Residential
Seasonal Residential
Commercial and Industrial
Elevators
Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SAKIMAY FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Sakimay First Nations Property Assessment Law, 2017,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest in land:

(1)

(2)

(3)

In providing the documents, please include a written, signed, declaration in the following form:

"I, _____ [***name***], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge."

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Sakimay First Nations

[***address***]

Dated: _____ , 20__ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Sakimay First Nations Property Assessment Law, 2017*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[***please print name***]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Sakimay First Nations and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Sakimay First Nations Property Assessment Law, 2017* to the address below. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Sakimay First Nations Property Assessment Law, 2017* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the Sakimay First Nations

Dated: _____ , 20__ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Sakimay First Nations
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Sakimay First Nations Property Assessment Law, 2017*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20__ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Sakimay First Nations
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Sakimay First Nations Property Assessment Law, 2017*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Sakimay First Nations
[***address***]

PURSUANT to the provisions of the *Sakimay First Nations Property Assessment Law, 2017* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20__ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at [***must be a date at least 14 days after date of Notice of Hearing***]:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Sakimay First Nations in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Sakimay First Nations, hereby certify that this is the Sakimay First Nations assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Sakimay First Nations Property Assessment Law, 2017.*

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sakimay First Nations in the Province of Saskatchewan,

Sakimay First Nations Property Taxation Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SAKIMAY FIRST NATIONS

PROPERTY TAXATION LAW, 2017

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Sakimay First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Sakimay First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Sakimay First Nations duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Sakimay First Nations Property Taxation Law, 2017.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Sakimay First Nations Property Assessment Law, 2017*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Sakimay First Nations, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Saskatchewan;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable assessment" has the meaning given to that term in the Assessment Law;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property that is held and occupied by, and used for, an independent school, not operated for profit;

(d) property that is held and occupied by, and used for, a public school;

(e) a place of public worship and the land used in connection with it, subject to the following limits:

(i) the maximum amount of land is the greater of 0.8 hectare, and 10 square metres of land for every one square metre of occupied building space,

(ii) the place of public worship and land must be held by a religious organization, and

(iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;

(g) property held by a university and used for university purposes, not operated for profit;

(h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Taxation Agreements

8.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the Council, subject to subsection (2), may enter into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this Law.

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

(a) be limited to a duration of five taxation years or less;

(b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);

(c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;

(d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;

(e) be entered into prior to November 30th of the year before the taxation year is to go into effect; and

(f) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the *Sakimay First Nations Property Assessment Law, 2017* or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI
GRANTS

Annual Grants

9.(1) Council may provide for a grant to a holder where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

10. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before July 31 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of the taxable assessment of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Subsection (4) does not apply to supplementary taxes levied under section 16.

(6) Despite subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before September 15 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Sakimay First Nations.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before August 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information, as applicable:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

14.(1) On or before August 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

16.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest

in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after September 15 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after September 15 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the

taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of

taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Limit of Liability

51. As set out in section 137 of the Act, no civil proceedings lie against a member of Council or an employee of the First Nation for anything done, or omitted to be done, during the course of the exercise or purported exercise in good faith of any power, or the performance or purported performance in good faith of any duty, of that member or employee in accordance with the Act, regulations made under the Act, or a law made by the Council of the First Nation under the Act.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of August, 2017, at the Sakimay Indian Reserve No. 74, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

Chief Bonny Acoose

Councillor Clare Acoose

Councillor Paula Acoose

Councillor Amber Sangwais

Councillor Rachel Sangwais

Councillor Randy Sangwais

Councillor Aaron B. Sinclair

Councillor Randall Sparvier

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SAKIMAY FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Sakimay First Nations Property Taxation Law, 2017*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Sakimay First Nations Property Taxation Law, 2017*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Sakimay First Nations, located at [***address***] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by September 15, 20__ shall incur penalties and interest in accordance with the *Sakimay First Nations Property Taxation Law, 2017*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxable assessment:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [***insert details***]	$_____
Total Payable	**$**_____

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice	$250
2.For service of notice on each person or place by the First Nation	$125
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost
5.For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Sakimay First Nations Property Taxation Law, 2017,* I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Sakimay First Nations Property Taxation Law, 2017*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$_____
Total unpaid tax debt:	$_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12 %) per year.

Payments must be made at the offices of the Sakimay First Nations, located at [***address***] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Sakimay First Nations Property Taxation Law, 2017*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Sakimay First Nations will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *Sakimay First Nations Property Taxation Law, 2017*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Sakimay First Nations Property Taxation Law, 2017*, seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Sakimay First Nations, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [***or auction***] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [***or auction***] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Sakimay First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Sakimay First Nations Property Taxation Law, 2017*.

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Sakimay First Nations.

The public tender [***or auction***] will take place on:

_____ , 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Sakimay First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Sakimay First Nations Property Taxation Law, 2017*.

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Sakimay First Nations Property Taxation Law, 2017.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____

Tax Administrator for the Sakimay First Nations

Dated: _____ , 20___ .

THUNDERCHILD FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Thunderchild First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Thunderchild First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Thunderchild First Nation Financial Administration Law,* 2017.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"chief financial officer" means the person appointed chief financial officer under section 19;

"director of operations" means the person appointed director of operations under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Thunderchild First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Chief financial officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of operations, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the chief financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the chief financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the director of operations, chief financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the director of operations, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The director of operations or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of June, 2017, at Saskatoon, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of eight (8) members of Council was present throughout.

Chief Delbert Wapass

Councillor Andrea Armstrong

Councillor Cameron Jack

Councillor Annette Jimmy

Councillor Norman Moyah

Councillor John Noon

Councillor James Snakeskin

Councillor Delores Thunderchild

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation
Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2017.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of September, 2017, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of Two (2) members of Council.

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Dalyn Bear

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$182,369
b. Grants in lieu of taxes	$1,100,000
2. Development Cost Charges Revenues	**$0.00**
TOTAL REVENUES:	**$1,282,369**

PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$180,000
b. Other General Government (assessment contract)	$6,000
2. Protection Services	
a. Policing	$35,000
b. Firefighting	$55,000
c. Regulatory Measures	$5,000
3. Transportation	
a. Roads and Streets	$250,000
4. Recreation and Cultural Services	
a. Recreation	$70,000
b. Culture	$50,000
5. Community Development	
a. Education	$100,000
b. Housing (including multi-unit)	$230,000
6. Environment Health Services	
a. Water Purification and Supply	$105,000
b. Sewage Collection and Disposal	$50,000
c. Garbage Waste Collection and Disposal	$90,000
7 Other Services	
a. Health	$50,000
8. Contingency Amounts	
a. Contingency Amount	$6,369
9. Transfers into reserve funds	
a. Transfer into Infrastructure Reserve Fund	$0
b. Transfer in Development Levies Reserve	$0
TOTAL EXPENDITURES:	**$1,282,369**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$	0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$	0
BALANCE	**$**	**0**

This budget includes the two appendices attached.

Appendix A

Reserve Fund Balances

Infrastructure Reserve Fund		
Beginning balance as of March 31, 2017 :	$ 185,000	
Transfers out	$ -	
Transfers in (2% of revenue)	$ 0	
Projected Interest Income for the year:	$ 100	
Ending balance projected as of March 31, 2018 :		$ 185,100

APPENDIX B

Development Levies (DCC) Reserve Fund Balances

1. Transportation Facilities	
Beginning balance as of April 1, 2017 :	$0
Transfers out	
a. to local revenue account:	$0
b. to _____ DCC reserve fund as a transfer:	$0
c. moneys borrowed for another purpose:	$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$0
b. from _____ DCC reserve fund as a transfer to fund:	$0
c. borrowed moneys repaid to fund:	$0
Interest earned in current year:	$0
Ending balance projected as of March 31, 2018:	$0
2. Drainage Facilities	
Beginning balance as of April 1, 2017 :	$0
Transfers out	
a. to local revenue account:	$0
b. to _____ DCC reserve fund as a transfer:	$0
c. moneys borrowed for another purpose:	$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$0
b. from _____ DCC reserve fund as a transfer to fund:	$0
c. borrowed moneys repaid to fund:	$0
Interest earned in current year:	$0
Ending balance projected as of March 31, 2018:	$0
3. Parks and Recreation	
Beginning balance as of April 1, 2017 :	$0
Transfers out	
a. to local revenue account:	$0
b. to _____ DCC reserve fund as a transfer:	$0
c. moneys borrowed for another purpose:	$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$0
b. from _____ DCC reserve fund as a transfer to fund:	$0
c. borrowed moneys repaid to fund:	$0
Interest earned in current year:	$0
Ending balance projected as of March 31, 2018:	$0

4. Sewage Facilities

Beginning balance as of April 1, 2017 :	$0
Transfers out	
a. to local revenue account:	$0
b. to _____ DCC reserve fund as a transfer:	$0
c. moneys borrowed for another purpose:	$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$0
b. from _____ DCC reserve fund as a transfer to fund:	$0
c. borrowed moneys repaid to fund:	$0
Interest earned in current year:	$0
Ending balance projected as of March 31, 2018:	$0

5. Water Facilities

Beginning balance as of April 1, 2017 :	$0
Transfers out	
a. to local revenue account:	$0
b. to _____ DCC reserve fund as a transfer:	$0
c. moneys borrowed for another purpose:	$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$0
b. from _____ DCC reserve fund as a transfer to fund:	$0
c. borrowed moneys repaid to fund:	$0
Interest earned in current year:	$0
Ending balance projected as of March 31, 2018:	$0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation
Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION

ANNUAL RATES LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

"First Nation" means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of September, 2017, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of Two (2) members of Council.

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Dalyn Bear

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	9.1878
2 Multi-Unit Residential	11.4550
6 Commercial and Industrial	10.7133

By-laws under the *Indian Act*

Règlements administratifs pris en vertu de la *Loi sur les Indiens*

First Nation By-laws approved by the Minister of Indigenous and Northern Affairs under Section 83, and By-laws enacted under Section 81 and Section 85.1 of the *Indian Act*

Règlements administratifs des premières nations approuvés par la ministre des Affaires autochtones et du Nord en vertu de l'article 83 de la *Loi sur les Indiens*, et règlements administratifs pris en vertu de l'article 81 et de l'article 85.1

Alberta

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 9th day of May 2017.

- **Alexander First Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXANDER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2017, at Alexander in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief Kurt Burnstick

Councillor Marty Arcand

Councillor Armand Arcand

Councillor Audra Arcand

Councillor Allan Paul

Councillor Craig Yellowdirt

Councillor Edwin Paul

SCHEDULE
ALEXANDER FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 135,398.25
TOTAL REVENUES		**$ 135,398.25**
PART 2: EXPENDITURES		
1.	General Government Expenditures	**$ 40,000.00**
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	**$ 94,044.27**
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Planning and Zoning	

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		**$ 1,353.98**
TOTAL EXPENDITURES			**$ 135,398.25**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	**$ 0**
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	**$ 0**
BALANCE	**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 9th day of May 2017.

- **Alexander First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXANDER FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law – 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134;

(a) for non-residential and linear property	2.47%
(b) for machinery and equipment	1.74%

In Reserve No. 134A,

(a) for non-residential and linear property	1.37%
(b) for machinery and equipment	1.02%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 9th, 2017.

Chief Kurt Burnstick

Councillor Armand Arcand

Councillor Marty Arcand

Councillor Audra Arcand

Councillor Allan Paul

Councillor Craig Yellowdirt

Councillor Edwin Paul

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 2nd day of May 2017.

- **Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexis First Nation Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2 day of May, 2017, at Edmonton, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief Clayton (Tony) Alexis

Councillor Henry Alexis

Councillor Erwin Letendre

Councillor Corrine Potts

Councillor Willard Alexis

Councillor Elizabeth Letendre

Councillor Pearl Potts

Councillor Donovan J. Alexis

SCHEDULE
ALEXIS NAKOTA SIOUX NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 101,350.80
TOTAL REVENUES		**$ 101,350.80**

PART 2: EXPENDITURES

1.	General Government Expenditures	$91,350.80
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	$
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	

	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 10,000.00
TOTAL EXPENDITURES		**$101,350.80**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 2nd day of May 2017.

- **Alexis Nakota Sioux Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2017*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133:

(a) for non-residential and linear property	2.68%
(b) for machinery and equipment	1.84%

In Reserve No. 232:

(a) for non-residential and linear property	1.45%
(b) for machinery and equipment	0.94%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 24, 2017.

Chief Clayton (Tony) Alexis

Councillor Henry Alexis

Councillor Erwin Letendre

Councillor Corrine Potts

Councillor Willard Alexis

Councillor Elizabeth Letendre

Councillor Pearl Potts

Councillor Donovan J. Alexis

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 15th day of May 2017.

- **Dene Tha' First Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

DENE THA' FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Dene Tha' First Nation has enacted the *Dene Tha' Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *Dene Tha' Property Assessment and Taxation Bylaw*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Dene Tha' First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Dene Tha' Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2017, at Chateh, in the Province of Alberta.

A quorum of Council consists of 5 (five) members of Council.

Chief Joe Pastion

Councillor J. Bernard Beaulieu

Councillor Delbert Salopree

Councillor Sidney Chambaud

Councillor Stephen Didzena

Councillor Harold Wasp Colin

Councillor Shane Providence

Councillor Thomas Ahkimnachie

Councillor Fabian Chonkolay

SCHEDULE
DENE THA' FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 235,088.35
TOTAL REVENUES		**$ 235,088.35**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	$30,000.00
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Planning and Zoning	

	c.	Community Planning	
	d.	Economic Development Program	$63,333.35
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education (Post-Secondary)	$30,000.00
	e.	Operations & Maintenance	$100,000.00
9.	Contingency Amounts (5%)		$11,755.00
TOTAL EXPENDITURES			**$235,088.35**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$

BALANCE

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 9th day of May 2017.

- **Dene Tha' First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

DENE THA' FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.85%
(b) for machinery and equipment	1.34%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 9, 2017.

Chief Joe Pastion

Councillor J. Bernard Beaulieu

Councillor Delbert Salopree

Councillor Sidney Chambaud

Councillor Stephen Didzena

Councillor Harold Wasp Colin

Councillor Shane Providence

Councillor Thomas Ahkimnachie

Councillor Fabian Chonkolay

Fort McKay First Nation

PO BOX 5360, Fort McMurray, AB, T9H 3G4, 780-828-4220

NOTICE OF RESPONSIBLE PET OWNER BYLAW

WHEREAS section 81, paragraph (a), (d), (e), (q) and (r), of the *Indian Act* empower the Council to pass by-laws to provide for the health of residents on the Reserve, the prevention of nuisances, the protection against and the prevention of trespass by domestic animals, in addition to, matters arising out of or ancillary to the exercise of powers and the imposition of a penalty for the violation of any such by-law;

AND WHEREAS the Council is of the opinion that the uncontrolled running at large of animals may be detrimental to the health of the residents on the Reserve, and a nuisance to such residents;

THEREFORE, the Council of the Fort McKay First Nation enacts this Animal Control By-Law, as follows:

1 Interpretation

1.1 In this By-Law:

(a) "Animal" means any Animal which is kept or maintained on the Reserve as a pet or otherwise;

(b) "Animal Control Officer" means:

(i) an Animal Control Officer, appointed pursuant to section 3;

(ii) a By-Law enforcement officer of the Regional Municipality of Wood Buffalo with authority to act under an Animal Service Control Agreement between the First Nation and the Regional Municipality of Wood Buffalo;

(iii) a police officer with the Royal Canadian Mounted Police or any other local detachment of a police service; or

(iv) a person employed by the Council for the purpose of enforcing the provisions of this By-Law;

(c) "Animal Register" means the register kept by the Animal Control Officer for the purpose of the registration of all Dogs and other Animals required to be registered on the Reserve;

(d) "Cat" means any Cat, male or female;

(e) "Council" means the Council of Fort McKay First Nation;

(f) "Dog" means any Dog, male or female and includes an Animal that is a cross between a Dog and a wolf;

(g) "Dwelling" means each single unit home being a fully or semi-detached building, a multiple unit Dwelling, an apartment home or any building used or intended to be used for human habitation and in which normal domestic functions may be carried out on;

(h) "First Nation" means the Fort McKay First Nation;

(i) "Large Animal" means any Animal other than a Dog or a Cat which in the adult form weighs more than 10 kilograms and includes livestock and horses;

(j) "Medical Officer of Health" means the Medical Officer of Health so appointed by the Council;

(k) "Muzzle" means to secure a Dog's mouth in such a fashion that it cannot bite anything;

(l) "Owner" of an Animal includes a person who possesses or harbors an Animal on the Reserve, and the terms "owns" and "owned" have a corresponding meaning;

(m) "Reserve" means the lands set apart by Her Majesty the Queen in right of Canada for the use and benefit of the First Nation;

(n) "Running at Large" or "At Large" means off the premises of the Owner and not Muzzled or under the control of any person;

(o) "Vicious Dog" includes:

(i) Any Dog that demonstrates any ferocious, vicious, or aggressive behaviour;

(ii) Any Dog that an Animal Control Officer, upon reasonable and probable grounds, believes to be a Vicious Dog;

(iii) Any Dog which has been the cause of a prosecution under this By-Law within the previous six months where a conviction against anybody had been entered concerning that specific Dog; and

(iv) Any Dog which has bitten another Animal or human without provocation.

2 Application

2.1 This By-Law applies to all Owners of Animals residing or visiting on the Reserve.

3 Animal Control Officer

3.1 The Council may appoint, by Band Council Resolution, an Animal Control Officer to provide for the administration and enforcement of this By-Law and more specifically to receive registrations and to issue identification tags under this By-Law.

3.2 The Council may, in the Band Council Resolution, provide for reasonable remuneration to be paid to the Animal Control Officer.

4 Registration and Identification of Animals

4.1 Every Dog and any other Animal that the Council has determined, by Band Council Resolution, must be registered under this By-Law, shall be registered by the Owner.

4.2 An application for registration and identification tag shall be filed with the Animal Control Officer and it will include:

(a) The applicant's name;

(b) The applicant's address or lot number;

(c) A description of the Animal sought to be registered, including species, age, sex, name and breed if known;

(d) Disclosure as to whether or not the Animal has been spayed or neutered;

(e) The number of Animals in the household;

(f) A record that the Animal is immunized against rabies, noting the date of such immunization, the name of the person immunizing the Animal, including the manufacturer's name of the vaccine and its batch number; and

(g) Any other information deemed by the Animal Control Officer to be necessary for the proper administration of this By-Law.

4.3 The charge for registration and identification tags shall be $10.00 dollars per year per Animal or such further or other amount as may be designated by the Council, from time to time, by Band Council Resolution.

4.4 The Animal Control Officer shall issue the license tag upon registration and payment of the annual fee and, if necessary, proof that the Animal has been immunized against rabies.

4.5 In the case of a Dog, the license tag shall be securely attached to the collar or harness of the Animal at all times and in all other cases the Owner shall be responsible for the production of the license tag upon the request of the Animal Control Officer.

4.6 The registration and identification tag will be valid for one full year from the date of issuance.

5 Immunization of Animals

5.1 All Animals on the Reserve must be immunized in accordance with generally accepted veterinary standards.

5.2 The Owner of any Animal exposed to rabies shall, on demand by the Council, surrender such Animal to the First Nation to be held by the Animal Control Officer in quarantine for a period of 14 days and such Animal shall not be released from such quarantine without the written permission of the Medical Officer of Health.

5.3 Upon demand of the Council, the Owner of any Animal shall forthwith surrender to the Animal Control Officer any Animal which has bitten any person or which has been exposed to rabies to be held in quarantine at the discretion of the Medical Officer of Health.

5.4 Any Animal found to be infected with rabies shall be destroyed by the Animal Control Officer at the Owner's expense.

6 Limitation on Animals Per Dwelling

6.1 The Council may, by Band Council Resolution, limit the number of Animals and the species of Animals that may be kept, harbored or possessed in any Dwelling.

7 General Prohibitions

7.1 Subject to subsection 7.2, every Owner of an Animal shall keep the Animal safely tethered or penned at all times in a manner that is suitable to the Animal.

7.2 A Dog need not be tethered or penned up if the Dog is:

(a) Held on a leash by a person capable of restraining the Dog's movements;

(b) Being used by a person for the purpose of hunting;

(c) Being used by a person to work in a lawful manner with domestic livestock; or

(d) Used by a visually impaired person as a guide Dog.

7.3 No Owner shall allow a female Dog in heat to remain in any public place unless the Dog is attached to a leash and is accompanied by and is under the observation and control of the Owner or his agent.

7.4 The Owner of an Animal who fails to take all necessary measures to ensure that such Animal is under the appropriate control or supervision or in the possession of the Owner at all times, upon any property on the Reserve, is guilty of an offence.

7.5 The Owner of an Animal which causes damage to any property including moveable property, lawns, flower gardens, flower beds, bushes or plants, or other parts of property, is guilty of an offence.

7.6 The Owner of a Dog shall, when the Dog is on public property immediately pick up and thereafter dispose of, any feces, vomit, or any other waste left by the Dog on the property.

7.7 No Owner shall allow an Animal to remain unfed or without water whereby it either amounts to cruelty or causes the Animal to become a nuisance.

7.8 No person shall punish or abuse an Animal in a manner which is cruel or unnecessary.

8 Prohibitions by Council Order

8.1 The Council may at any time, by Band Council Resolution, prohibit the keeping of Animals or specific species of Animals within any area of the Reserve.

8.2 Notice of any prohibition made by Council pursuant to subsection 8.1 shall be posted in the First Nation's Administration Office and after the date of the posting of such notice, no person shall keep or have an Animal within the prohibited area.

8.3 No person may establish, own or operate a facility for the boarding or treatment of Animals within the limits of the Reserve, without express written authorization to that effect from the Council, by way of Band Council Resolution.

8.4 The Council may at any time, by Band Council Resolution:

(a) Prohibit the keeping of any particular breed of Dog on the Reserve; or

(b) Require that an Owner residing on Reserve abide by certain terms and conditions for the Ownership of a Dog and any particular breed or size of Dog.

9 Vicious Dogs

9.1 Anyone owning a Vicious Dog must post a clearly visible sign notifying the public.

9.2 At all times, a Vicious Dog must be Muzzled and kept on a leash whenever it is in a public place.

9.3 On private property, a Vicious Dog shall be kept on a secure leash or in a restricted area which shall be constructed so as to prevent any escape by the Dog and to prevent the entry of children.

10 Impounding and Seizure

10.1 No Owner shall permit an Animal to be At Large on the Reserve.

10.2 An Animal found At Large on the Reserve may be impounded for not less than ten (10) days if it is registered under this By-Law or three (3) days if it is not registered under this By-Law and, after notifying the Owner, may thereafter be humanely destroyed or otherwise disposed of, unless in the meantime such Animal has been claimed by its Owner and the costs incurred for the impounding of the Animal have been paid.

10.3 An Animal Control Officer may seize an Animal from any person whom he has reasonable cause to believe is violating or has violated or is about to violate any of the provisions of this By-Law.

10.4 If an Animal is apprehended because it has inflicted an unprovoked attack upon another Animal or human person, the Animal Control Officer shall impound the Animal for such period of time as specified by a veterinarian.

10.5 Subject to sections 10.6 and 10.8, an Animal Control Officer who has seized an Animal shall release the Animal to its Owner where:

(a) The Owner claims possession of the Animal within five (5) days after the date of seizure;

(b) The Owner pays to the Animal Control Officer all expenses incurred in securing, caring for and feeding the Animal; and

(c) The Owner has obtained the necessary registration identification tag from the Animal Control Officer before the Animal is released.

10.6 Where an Animal has not been reclaimed within five (5) days after seizure and notification has been given to the Owner, the Animal Control Officer may humanely destroy or dispose of the Animal where a veterinarian so directs and no damages or compensation may be recovered as a result of the destruction or disposal of such an Animal.

10.7 The Animal Control Officer shall seek veterinary attention for an Animal found to be diseased, where the Owner has declined, failed or neglected to do so. Any fee arising from the provision of such veterinary care shall be a charge against the Owner of the Animal.

10.8 If an Animal is seized which is injured or should be destroyed without delay for humane reasons or for reasons of health or safety to persons or other Animals, the Animal Control Officer shall destroy the Animal as soon after the seizure as the officer thinks fit without permitting any person to reclaim the Animal and no damages or compensation may be recovered on account of such action.

10.9 The Animal Control Officer shall forthwith make every reasonable effort to notify the Owner of an Animal which has been impounded.

10.10 A written report of each such incident, as described in this section, shall be filed with the Council by the Animal Control Officer.

11 Animal Destroyed if Unable to Seize

11.1 Where the Animal Control Officer, after reasonable effort, is unable to seize an Animal that is Running At Large, contrary to the provisions of this By-Law, the officer may destroy the Animal.

11.2 No damages or compensation may be recovered as a result of the destruction of an Animal by the Animal Control Officer.

12 Protection From Vicious Dogs

12.1 A person or Animal Control Officer may kill, if necessary, a Vicious Dog which is Running At Large and is in the act of pursuing, attacking, injuring, damaging, killing or destroying:

(a) A person;
(b) Another Dog; or
(c) Any other Animal.

12.2 A person or Animal Control Officer, who must kill a Vicious Dog, shall immediately report the incident to the Council or Animal Control Officer and notify the Dog's Owner.

12.3 No damages or compensation may be recovered as a result of killing a Dog by a person or Animal Control Officer who is required to do so pursuant to section 12.1.

13 Penalty

13.1 Every person who contravenes any of the provisions of this By-Law is guilty of an offence and is liable on summary conviction to a fine of not more than $1,000.

13.2 Without restricting the generality of section 13.1, the following fine amounts are established for use as voluntary payment options:

(a) $250.00 for failure to register an Animal contrary to section 4.1;

(b) $100.00 for failure to produce registration contrary to section 4.5;

(c) $500.00 for failure to keep an Animal under appropriate control or supervision contrary to section 7.4;

(d) $250.00 for allowing an Animal to cause damage contrary to section 7.5;

(e) $100.00 for failure to properly dispose of Animal waste contrary to section 7.6;

(f) $1,000.00 for causing cruelty to an Animal or causing unnecessary pain and suffering to an Animal contrary to sections 7.7 or 7.8;

(g) $500.00 for allowing Animal to be at large contrary to section 10.1 which fine shall be increased to $1,000.00 if that Animal causes injury to a human or another Animal while at large; and

(h) $100.00 per offence for any other contraventions of this By-law not specifically referenced herein.

14 Coming into Force

14.1 This By-Law comes into force 40 days after the date of mailing to the Minister of Indian Affairs and Northern Development as required pursuant to section 82 of the *Indian Act*.

APPROVED AND PASSED at a duly convened meeting of the Council of the Fort McKay First Nation this 1st day of March, 2017.

Chief Jim Boucher

Councillor Gerald Gladue

Councillor Peggy Lacorde

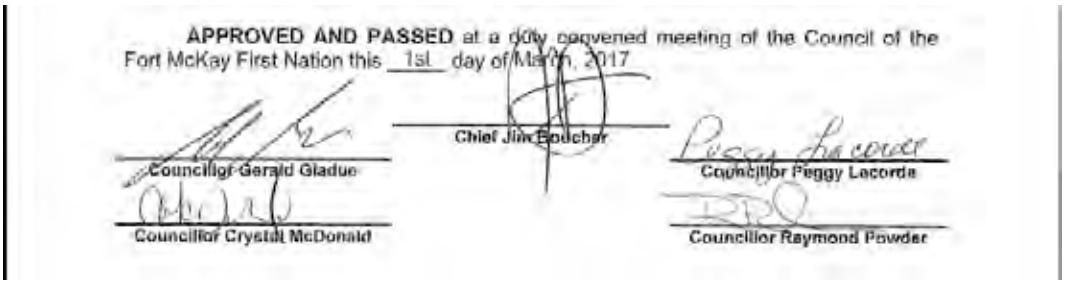
Councillor Crystal McDonald

Councillor Raymond Powder

A COPY OF THE PROPOSED LAWS may be obtained from: Communications Department, Fort McKay.

CONTACT INFORMATION: For further information or questions regarding the Proposed Laws, this Notice or the making of written representations to Council, please contact Communications Department at Fort McKay First Nation, by telephone at 780-828-4220 or by email at communications@fortmckay.com.

Dated: March 1st, 2017


APPROVED AND PASSED at a duly convened meeting of the Council of the Fort McKay First Nation this 1st day of March, 2017

Chief Jim Boucher

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor Raymond Powder

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 17th day of May 2017

- **Fort McKay First Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCKAY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17 day of May 2017, at Fort McKay, in the Province of Alberta.

A quorum of Council consists of (5) members of Council.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor

SCHEDULE
FORT MCKAY FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 2,519,105.87
	(i) Arrears – property tax arrears	$ 75,526.18
	(ii) Credits – overpayments on property taxes	$
	(iii) Penalties – late payment penalties on property taxes	$ 6,484.65
TOTAL REVENUES		**$ 2,601,116.70**

PART 2: EXPENDITURES

	Estimate
Community Development:	
Infrastructure Projects	$ 1,940,060.86
Administration:	
Tax Administrator Salary / Appeal Board Fees	$ 15,000.00
Tax Assessor Fees	$ 65,000.00
Park Development:	
Maintenance	$ 300,000.00
Utility Services	$ 150,000.00
Contingency (5% of budget)	$ 130,055.84
TOTAL EXPENDITURES	**$ 2,601,116.70**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Fort McKay First Nation

PO BOX 5360, Fort McMurray, AB, T9H 3G4, 780-828-4220

NOTICE OF NOISE AND DISTURBANCE BYLAW

WHEREAS section 81, paragraph (a), (b), (c), and (d), of the *Indian Act* empower the Council to pass bylaws to provide for the health of residents on the Reserve, the regulation of traffic, the observance of law and order, and the prevention of disorderly conduct and nuisances, in addition to matters arising out of or ancillary to the exercise of powers and the imposition of a penalty for the violation of any such bylaw;

AND WHEREAS the Council is of the opinion that the residents of the Reserve are entitled to enjoy peaceful living in the community and that noise, nuisances, and disturbances should be reduced as far as possible particularly during evening hours when most residents are sleeping;

THEREFORE, the Council of the Fort McKay First Nation enacts this Noise and Disturbance Bylaw, as follows:

1 Interpretation

1.1 In this Bylaw:

(a) "Council" means the Council of Fort McKay First Nation;

(b) "Enforcement Officer" means:

(i) a police officer with the Royal Canadian Mounted Police or any other local detachment of a police service; or

(ii) a person employed by the Council for the purpose of enforcing the provisions of this Bylaw;

(c) "First Nation" means the Fort McKay First Nation;

(d) "Industrial Area" means any area of the Reserve classified as industrial by the Council;

(e) "Reserve" means the lands set apart by Her Majesty the Queen in right of Canada for the use and benefit of the First Nation and for the purposes of this Bylaw includes any bodies of water (including lakes, ponds, rivers, or creeks) located on, adjacent to or near the Reserve;

(f) "Residence" means each single unit home being a fully or semi-detached building, a multiple unit Residence, an apartment home or any building used or intended to be used for human habitation and in which normal domestic functions may be carried out on;

(g) "Residential Area" means any area of the Reserve classified as residential by the Council and any area in which one or more Residences may be located, regardless of any formal classification of the area;

(h) "Signaling Device" means any horn, bell or other device that produces an audible sound for the purpose of drawing people's attention to an approaching Vehicle;

(i) "Vehicle" means any device in, on or by which a person may be transported on roads, cross-country, water, snow or other natural terrain and for the purposes of this Bylaw includes:

(i) Private passenger automobiles such cars and trucks;

(ii) Commercial motor vehicles such as buses and tractors with load hauling trailers;

(iii) Farm machinery and implements;

(iv) Heavy duty vehicles and equipment;

(v) 4-wheel drive vehicles;

(vi) Motorcycles and other 2-wheel vehicles;

(vii) Amphibious machines;

(viii) All-terrain vehicles;

(ix) Miniature motor vehicles and mini-bikes;

(x) Snow vehicles; and

(xi) Motor boats.

2 Application

2.1 This Bylaw applies to every person residing or visiting on the Reserve.

3 General Abatement of Noise

3.1 Except to the extent it is allowed by this Bylaw, no person shall make, continue, cause or allow to be made or continued any loud, unnecessary or unusual noise or any noise whatsoever which annoys, disturbs, injures, endangers or detracts from the comfort, repose, health, peace, or safety of other persons on the Reserve.

3.2 Except to the extent it is allowed by this Bylaw, no person shall allow property on the Reserve or any part of the Reserve which may be occupied by that person or under his or her control to be used so that there originates from that property any loud, unnecessary noise or any noise whatsoever which annoys, disturbs, injures, endangers or detracts from the comfort, repose, health, peace, or safety of other persons on the Reserve.

3.3 What is a loud noise, an unnecessary noise, an unusual noise or a noise which annoys, disturbs, injures or endangers the comfort, repose, health, peace or safety of others is a question of fact and may be determined by the reasonable exercise of judgment and discretion of an Enforcement Officer having regard for the following factors:

(a) Proximity of the noise to a place where people may be sleeping;

(b) The time of day or night the sound occurs;

(c) The duration and volume of the sound; and

(d) Whether the sound is recurrent, intermittent or constant.

3.4 The provisions of this section are not intended to prevent:

(a) The sounding of a general or particular alarm or warning to announce a fire or other emergency or disaster;

(b) The sounding of police, fire or ambulance sirens;

(c) The sounding of a whistle or other device by a person in distress;

(d) Noise arising from a community event which has been approved or in respect of which a permit has been issued by the Council which approval or permit contemplates certain noise including the playing of a band, musical instruments, or recordings;

(e) Noise originating in an Industrial Area which arises from carrying on an industrial activity approved or in respect of which a permit has been issued by the Council which approval or permit contemplates such noise and activities; provided that the level of noise does not exceed what is necessary to perform the activity in accordance with normal methods and industry standards; or

(f) Noise resulting from an activity which has been approved or permitted by the Council in accordance with section 7.

4 Vehicle Noise

4.1 No person may operate a Vehicle of any kind at any time of the day or night in such a way as to unduly disturb a Residential Area.

4.2 No person operating a Vehicle on the Reserve may use a Signaling Device and except where reasonably necessary and upon the condition that it does not make more noise than is reasonably necessary for the purpose of giving notice or warning other persons of the presence of a Vehicle.

4.3 No person may operate a Vehicle on the Reserve that is not properly equipped with a muffler or similar equipment on the Vehicle or other internal combustion engine which ensures that exhaust gases from the engine are cooled and expelled without excessive or unreasonable noise.

4.4 Without limiting the generality of section 4.3, the following apply to Vehicles in the nature of a motor boat:

(a) No person may launch or operate a motor boat if that motorboat is equipped with an exhaust system that permits the exhaust gases from the engine to be expelled directly into the air without first passing through water unless the motorboat is equipped with a muffling device that ensures that the exhaust gases from the engine are cooled and expelled without excessive noise;

(b) No person shall operate any motorboat powered by an engine equipped with exhausting devices commonly described as dry stacks or dry headers;

(c) No person shall operate a motorboat powered by an engine equipped with exhausting devices commonly described as water injected headers unless a properly operating muffler is also installed; and

(d) No person shall operate a motorboat powered by an engine equipped with exhausting devices commonly described as over-transom water cooled exhaust unless a properly operating muffler is also installed.

4.5 No person may use engine retarder brakes to slow or stop a Vehicle in a Residential Area.

4.6 No person shall allow the diesel motor on a Vehicle which pulls a trailer or semi-trailer truck to remain running for longer than twenty minutes while the tractor-trailer or tractor alone is not in motion in or near any Residential Area.

5 Domestic Noise

5.1 No person shall cause a noise disturbance in a Residential Area by loud partying, fighting, screaming, shouting, or similar behavior.

5.2 No person who owns, or who has been granted a right of tenancy, or who lives in or occupies a Residence may allow or permit a noise disturbance to emanate from that Residence by reason of loud partying, fighting, screaming, shouting, or similar behavior.

5.3 No person may harbor or keep any animal or bird which makes noise that unduly disturbs people in a Residential Area.

5.4 No person may operate power tools including lawn mowers, snow blowers, chain saws, or other equipment in a Residential Area between the hours of ten o'clock in the evening and eight o'clock the following day.

6 Construction Noise

6.1 No person may carry on any construction related activities in a Residential Area which involve hammering, sawing, or the use of any machine tools or equipment capable of creating a sound which may be heard beyond the boundaries of the site on which the activity is being carried out between the hours of ten o'clock in the evening and eight o'clock the following day.

6.2 No person may operate any of the following equipment in a Residential Area without first obtaining an approval or permit from the First Nation:

(a) A riveting machine;

(b) A concrete mixer;

(c) A gravel crusher;

(d) A steam shovel;

(e) A trenching machine;

(f) A drag line;

(g) An air or steam compressor, jack-hammer, pneumatic drill;

(h) A tractor or bull-dozer; or

(i) Any other tool, device, or machine of a noisy nature which may create a noise, cause confusion, or a disturbance in a Residential Area.

7 Approvals or Permits

7.1 Application may be made to the Council for a Band Council Resolution approving or permitting an activity which may otherwise contravene this Bylaw. The Band Council Resolution shall specify:

(a) The nature, scope and limitations of the activity including any restrictions on the maximum level of decibels of noise allowed;

(b) The persons permitted to carry on the activity;

(c) The location of the activity;

(d) The dates and hours on which the activity may be conducted; and

(e) Any other provision reasonably necessary to balance the benefits which may accrue to the First Nation or a person as a result of the activity with the impact of the activity on

other persons on the Reserve including those who may be residing in an affected Residential Area.

7.2 Unless otherwise specified by the Council, a construction contractor retained directly by the First Nation in respect of a First Nation project is exempt from the necessity of obtaining an approval or permit, provided that the activities in question are specifically contemplated by the terms of the contract between the contractor and the First Nation.

8 Penalties and Other Remedies

8.1 Each occurrence of a contravention of this Bylaw, or in the case of continuous contraventions, each hour the contravention occurs or continues constitutes a separate offence and may be punished separately.

8.2 Any person who has been instructed by an Enforcement Officer to cease and desist from a contravention of this Bylaw and who fails to comply with the instructions of the Enforcement Officer is guilty of an additional offence, separate and distinct from the initial contravention and may be punished separately.

8.3 Every person who contravenes any of the provisions of this Bylaw is guilty of an offence and is liable on summary conviction to a fine of not more than One Thousand ($1,000) Dollars or to a term of imprisonment not to exceed thirty (30) days for each act of contravention.

8.4 In addition to any other remedy available to the First Nation, the First Nation shall be entitled to apply to the Court of Queen's Bench of Alberta for an order in the nature of an injunction requiring a person cease and desist from any contravention of this Bylaw and for any other relief that may be just in the circumstances.

8.5 Nothing in this Bylaw shall be deemed to limit any other remedies available to the First Nation, including remedies in the civil courts.

9 Coming into Force

9.1 This Bylaw comes into force 40 days after the date of mailing to the Minister of Indian Affairs and Northern Development as required pursuant to section 82 of the *Indian Act*.

APPROVED AND PASSED at a duly convened meeting of the Council of the Fort McKay First Nation this 1st day of March, 2017.

Chief Jim Boucher

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor Raymond Powder

A COPY OF THE PROPOSED LAWS may be obtained from: Communications Department, Fort McKay.

CONTACT INFORMATION: For further information or questions regarding the Proposed Laws, this Notice or the making of written representations to Council, please contact Communications Department at Fort McKay First Nation, by telephone at 780-828-4220 or by email at communications@fortmckay.com.

Dated: March 1st, 2017

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 17th day of May 2017.

- **Fort McKay First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 8 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCKAY FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 8 (1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2017 shall be,

(a) for non-residential and linear property	2.09%
(b) for machinery and equipment	1.74%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 17, 2017.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray #468 First Nation, in the Province of Alberta, at a meeting held on the 26th day of April 2017.

- **Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Fort McMurray #468 First Nation has enacted the *Fort McMurray #468 First Nation Band Property Tax By-Law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 50 of the *Fort McMurray #468 First Nation Band Property Tax By-Law* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McMurray #468 First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McMurray #468 First Nation Band Property Tax By-Law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26 day of April, 2017, at Fort McMurray, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

RONALD ALFRED KREUTZER
Chief

RONALD ALLAIN KREUTZER
Councillor

BYRON BATES
Councillor

SCHEDULE
FORT MCMURRAY #468 FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 8,319.68
TOTAL REVENUES		**$ 8,319.68**

PART 2: EXPENDITURES

1.	General Government Expenditures		$ 8,319.68
	a.	Executive and Legislative	
	b.	General Administrative	
	c.	Other General Government	
2.	Protection Services		
	a.	Policing	
	b.	Firefighting	
	c.	Regulatory Measures	
	d.	Other Protective Services	
3.	Transportation		
	a.	Roads and Streets	
	b.	Snow and Ice Removal	
	c.	Parking	
	d.	Public Transit	
	e.	Other Transportation	
4	Recreation and Cultural Services		
	a.	Recreation	
	b.	Culture	
	c.	Heritage Protection	
	d.	Other Recreation and Culture	
5.	Community Development		
	a.	Education	
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	

e. Tourism
f. Trade and Industry
g. Land Rehabilitation and Beautification
h. Other Regional Planning and Development

6. Environment Health Services
a. Water Purification and Supply
b. Sewage Collection and Disposal
c. Garbage Waste Collection and Disposal
d. Recycling
e. Other Environmental Services

7. Fiscal Services
a. Long-term Payments to the First Nations Finance Authority
b. Interim Financing Payments to the First Nations Finance Authority
c. Other Payments
d. Accelerated Debt Payments
e. Other Fiscal Services

8. Other Services
a. Health
b. Social Programs and Assistance
c. Agriculture
d. Education
e. Other Service

9. Contingency Amounts

TOTAL EXPENDITURES	**$ 8,319.68**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray First Nation, in the Province of Alberta, at a meeting held on the 1st day of December 2016.

- **Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 16 day of February 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Fort McMurray #468 First Nation has enacted the *Fort McMurray #468 First Nation Band Property Tax By-Law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 50 of the *Fort McMurray #468 First Nation Band Property Tax By-Law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McMurray #468 First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McMurray #468 First Nation Band Property Tax By-Law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into

force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of December, 2016, at Fort McMurray, in the Province of Alberta.

A quorum of Council consists of (2) members of Council.

Chief Ron Kreutzer

Councillor Ron Kreutzer Jr.

Councillor Byron Bates

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

SCHEDULE
FORT MCMURRAY #468 FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 8,837.62
TOTAL REVENUES		**$ 8,837.62**
PART 2: EXPENDITURES		
1.	General Government Expenditures	$ 8,837.62
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	
5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	

	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	
TOTAL EXPENDITURES		**$ 8,837.62**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray #468 First Nation, in the Province of Alberta, at a meeting held on the 26th day of April 2017.

- **Fort McMurray #468 First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McMurray #468 First Nation enacted the *Fort McMurray #468 First Nation Band Property Tax By-law* on February 11, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McMurray #468 First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 11 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.45%
(b) for machinery and equipment	1.45%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on April 26, 2017.

RONALD ALFRED KREUTZER
Chief

RONALD ALLAIN KREUTZER
Councillor

BYRON BATES
Councillor

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray First Nation, in the Province of Alberta, at a meeting held on the 1st day of December 2016.

Fort McMurray #468 First Nation
Tax Rates By-law 2016

Dated at Ottawa, Ontario, this 14 day of February 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McMurray #468 First Nation enacted the *Fort McMurray #468 First Nation Band Property Tax By-law* on February 11, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McMurray #468 First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 11 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.45%
(b) for machinery and equipment	1.45%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on December 1st, 2016.

Chief Ron Kreutzer

Councillor Ron Kreutzer Jr.

Councillor Byron Bates

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 13th day of June 2017.

- **Loon River First Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 13 day of July 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LOON RIVER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 51 of the *Loon River First Nation Property Assessment and Taxation Bylaw*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

1. This By-law may be cited as the *Loon River First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Loon River First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Loon River First Nation Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2017, at Loon Lake, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Bernadette Sharpe - Chief

Andrew Noskey - Councillor

Ivan Sawan - Councillor

Sandy Whitehead - Councillor

Tyler Letendre - Councillor

SCHEDULE
LOON RIVER FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 800,542.93
TOTAL REVENUES		**$ 800,542.93**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 319,946.00
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	$ 40,942.93
a.	Education	
b.	Planning and Zoning	

c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6. Environment Health Services		$ 300,000.00
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7. Fiscal Services		
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8. Other Services		$ 59,600.00
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9. Contingency Amounts		$ 80,054.00
TOTAL EXPENDITURES		**$800,542.93**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 13th day of June 2017.

- **Loon River First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 13 day of July 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LOON RIVER FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	2.42%
(b) for machinery and equipment	2.00%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on June 13, 2017.

Bernadette Sharpe - Chief

Andrew Noskey - Councillor

Ivan Sawan - Councillor

Sandy Whitehead - Councillor

Tyler Letendre - Councillor

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 4th day of May 2017.

- **Paul First Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

PAUL FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Paul First Nation has enacted the *Wabamun Indian Reserve Property Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Wabamun Indian Reserve Property Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Paul First Nation duly enacts as follows:

1. This By-law may be cited as the *Paul First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Paul First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Wabamun Indian Reserve Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the **4th** day of **May, 2017**, at **Paul First Nation**, in the Province of **Alberta**.

A quorum of Council consists of (4) members of Council.

Chief [Arthur Rain]

Councillor [Aaron Bird]

Councillor [Carl Bird]

Councillor [Russell Bird]

Councillor [Faron Bull]

Councillor [Isaac Rain Jr.]

SCHEDULE
PAUL FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 222,349.42
TOTAL REVENUES		**$ 222,349.42**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 200,114.48
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	
5.	Community Development	
	a. Education	
	b. Planning and Zoning	

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts (10%)		$ 22,234.94
TOTAL EXPENDITURES			**$ 222,349.42**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$

BALANCE

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 3rd day of May 2017.

- **Paul First Nation**
  Wabamun Indian Reserve Tax Rates Resolution 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Paul First Nation
Band Council Resolution
2017 Tax Rates

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Paul Band enacted the *Wabamun Indian Reserve Property Taxation By-law* on February 26, 1973;

THEREFORE BE IT RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

Pursuant to section 51 of the *Wabamun Indian Reserve Property Taxation By-law*, the 2017 tax rates to be applied against the assessed value of property shall be:

(a)	for non-residential property	1.96%
(b)	for machinery and equipment	1.34%

This resolution is hereby enacted by Council at a duly convened meeting held on MAY 3, 2017.

Chief (Arthur Rain)

Councillor (Aaron Bird)

Councillor (Carl Bird)

Councillor (Russell Bird)

Councillor (Faron Bull)

Councillor (Isaac Rain Jr)

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Saddle Lake Cree Nation, in the Province of Alberta, at a meeting held on the 9th day of May 2017.

- **Saddle Lake Cree Nation Annual Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Current ver. 2015-04-09

SADDLE LAKE CREE NATION
ANNUAL EXPENDITURE BY-LAW, 2017

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues,

B. The Council of the Saddle Lake Cree Nation has enacted **the Saddle Lake Cree Nation Property Assessment and Taxation By-law 2015**, respecting taxation for local purposes on reserve; and

C. The Council of the Saddle Lake Cree Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Saddle Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Saddle Lake Cree Nation Annual Expenditure By-law, 2017*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Saddle Lake Cree Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the *Saddle Lake Cree Nation Property Taxation and Assessment By-law, 2017*.

3. The First Nation's annual budget for the fiscal year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

Current ver. 2015-04-09

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2017, at Saddle Lake, in the Province of Alberta

A quorum of Council consists of five (5) members of Council.

Chief Eddy Makokis

Councillor Herb Cardinal

Councillor Sam Cardinal

Councillor Terry Cardinal

Councillor Pauline Hunter

Councillor John Large

Councillor Robbie Moosewah

Councillor Darrell Quinney

Councillor Leslie Steinhauer

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	$511,629.12
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$117,775.02
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES	**$629,404.14**

PART 2: EXPENDITURES

1. General Government Expenditures	Remaining
a. Executive and Legislature	15,357.73
b. General Administrative	
c. Other General Government	
d. Assessment	17,917.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	350,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Culture	
a. Recreation	108,795.96
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	104,607.12

f. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage, Waste Collection, and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Other Interest Payments	
b. Other Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Services	
9. Contingency Amounts	32,726.33
TOTAL EXPENDITURES	**$629,404.14**
BALANCE	**$ 0.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Saddle Lake Cree Nation, in the Province of Alberta, at a meeting held on the 2nd day of May 2017.

- **Saddle Lake Cree Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SADDLE LAKE CREE NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Saddle Lake Cree Nation enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015* on June 2, 2015,

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Saddle Lake Cree Nation Tax Rates By-law 2017*.

2. Pursuant to Section 54 of the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	2.35%
(b) for machinery and equipment	2.02%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 2, 2017.

Eddy Makokis, Chief

John Large, Councillor

Herb Cardinal, Councillor

Robbie Moosewah, Councillor

Pauline Hunter, Councillor

Terry Cardinal, Councillor

Leslie Steinhauer, Councillor

Sam Cardinal, Councillor

Darrell Quinney, Councillor

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney First Nation, in the Province of Alberta, at a meeting held on the 11th day of May 2017.

- **Stoney First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2017-022

File Reference

THE COUNCIL OF THE STONEY TRIBE				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	25	MAY	AD	2017
	DAY	MONTH		YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 25th day of May, 2017; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Assessment and Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law, 2017*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.52%
(b) for machinery and equipment	0.86%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 11, 2017.

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2017-022
File Reference

THE COUNCIL OF THE STONEY TRIBE –

TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	25	MAY	AD	2017
	DAY	MONTH		YEAR

QUORUM: Nine (9)

CHIEF DARCY DIXON	CHIEF AARON YOUNG	CHIEF ERNEST WESLEY
COUNCILOR REX DANIELS	COUNCILOR LIONAL WILDMAN	COUNCILOR HANK SNOW
COUNCILOR GORDON WILDMAN	COUNCILOR JORDIE MARK	COUNCILOR WATSON KAQUITTS
COUNCILOR ANTHONY BEARSPAW	COUNCILOR CLIFFORD POWDERFACE	COUNCILOR MARLIN POUCETTE
COUNCILOR LENNY WESLEY	COUNCILOR HOMER HOLLOWAY	COUNCILOR MARVIN ABRAHAM

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A: Capital	B: Revenue			
	$	$	$		Capital
					Revenue

Recommended
Date

Approved
Date

Page 2 of 2

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney Tribal Administration, in the Province of Alberta, at a meeting held on the 11th day of May 2017.

- **Stoney Tribal Administration**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2017-023	
File Reference	

THE COUNCIL OF THE STONEY TRIBE –				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	25	MAY	AD	2017
	DAY	MONTH		YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 25th day of May, 2017; and

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues; and

WHEREAS the Council of the Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve; and

WHEREAS Section 56 of the *Stoney Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Stoney First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2017-023
File Reference

THE COUNCIL OF THE STONEY TRIBE				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	25	MAY	AD	2017
	DAY	MONTH		YEAR

"Taxation By-law" means the *Stoney Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 11th day of May, 2017, at Calgary, in the Province of Alberta.

A quorum of Council consists of (9) members of Council.

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2017-023
File Reference

THE COUNCIL OF THE STONEY TRIBE

TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA		
PLACE	MORLEY, ALBERTA		
DATE	25	MAY	AD 2017
	DAY	MONTH	YEAR

QUORUM: Nine (9)

CHIEF DARCY DIXON — CHIEF AARON YOUNG — CHIEF ERNEST WESLEY

COUNCILOR REX DANIELS — COUNCILOR LIONAL WILDMAN — COUNCILOR HANK SNOW

COUNCILOR GORDON WILDMAN — COUNCILOR JORDIE MARK — COUNCILOR WATSON KAQUITTS

COUNCILOR ANTHONY BEARSPAW — COUNCILOR CLIFFORD POWDERFACE — COUNCILOR MARLIN POUCETTE

COUNCILOR LENNY WESLEY — COUNCILOR HOMER HOLLOWAY — COUNCILOR MARVIN ABRAHAM

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A: Capital	B: Revenue			Capital
	$	$	$		Revenue

Recommended — Date

Approved — Date

ATTACHMENT TO BCR 2017-023

SCHEDULE
STONEY TRIBAL ADMINISTRATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 720,987.35
TOTAL REVENUES		**$ 720,987.35**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture
5. Community Development
   - a. Education
   - b. Planning and Zoning

ATTACHMENT TO BCR 2017-023

c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments – Housing Mortgages	$710,987.35
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	$ 10,000.00
TOTAL EXPENDITURES		**$720,987.35**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$

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Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 4th day of May 2017.

- **Sturgeon Lake Cree Nation**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STURGEON LAKE CREE NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sturgeon Lake Cree Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sturgeon Lake Band Taxation and Business Licensing By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4 day of May, 2017, at Sturgeon Lake, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief Richard Kappo

Councillor Susan Wale

Councillor Charlie Goodswimmer

Councillor Karl Moses

Councillor Carol Garbitt

Councillor Curtis Mitchell

Councillor Jeannine Callion

SCHEDULE
STURGEON LAKE CREE NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 90,774.48
TOTAL REVENUES		**$ 90,774.48**

PART 2: EXPENDITURES

1.	General Government Expenditures	$81,697.03
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	
5.	Community Development	
	a. Education	
	b. Planning and Zoning	

c. Community Planning
d. Economic Development Program
e. Tourism
f. Trade and Industry
g. Land Rehabilitation and Beautification
h. Other Regional Planning and Development

6. Environment Health Services
   a. Water Purification and Supply
   b. Sewage Collection and Disposal
   c. Garbage Waste Collection and Disposal
   d. Recycling
   e. Other Environmental Services

7. Fiscal Services
   a. Long-term Payments to the First Nations Finance Authority
   b. Interim Financing Payments to the First Nations Finance Authority
   c. Other Payments
   d. Accelerated Debt Payments
   e. Other Fiscal Services

8. Other Services
   a. Health
   b. Social Programs and Assistance
   c. Agriculture
   d. Education
   e. Other Service

9. Contingency Amounts	$9,077.45
TOTAL EXPENDITURES	**$90,774.48**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 4th day of May 2017.

- **Sturgeon Lake Cree Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

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Sturgeon Lake Cree Nation

0 4 0 5 1 7 Alberta

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986,

THEREFORE BE IT RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Tax Rates By-law 2017*.

2. Pursuant to section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the 2017 tax rates for each class of property shall be:

(a)	For non-residential	1.87%
(b)	For machinery and equipment	1.47%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 4, 2017.

Four (4)

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sucker Creek First Nation, in the Province of Alberta, at a meeting held on the 3rd day of May 2017.

- **Sucker Creek First Nation Annual Property Taxation Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SUCKER CREEK FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2017*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

1. This By-law may be cited as the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law, 2017*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sucker Creek First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2017*.

3. The First Nation's annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3rd day of May, 2017, at Sucker Creek, in the Province of Alberta.

A quorum of Council consists of (_____) members of Council.

Jim Bacheyal James Bachyal
Chief [please spell out the name]

Steve Willier
Councillor [please spell out the name]

Alvin Cardinal
Councillor [please spell out the name]

Councillor [please spell out the name]

Charmaine Larson
Councillor [please spell out the name]

Councillor [please spell out the name]

SCHEDULE
SUCKER CREEK FIRST NATION
2017 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 48,327.51
TOTAL REVENUES		**$ 48,327.51**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture
5. Community Development
   - a. Education
   - b. Planning and Zoning

c. Community Planning
d. Economic Development Program
e. Tourism
f. Trade and Industry
g. Land Rehabilitation and Beautification
h. Other Regional Planning and Development

6. Environment Health Services
   a. Water Purification and Supply
   b. Sewage Collection and Disposal
   c. Garbage Waste Collection and Disposal
   d. Recycling
   e. Other Environmental Services

7. Fiscal Services
   a. Long-term Payments to the First Nations Finance Authority
   b. Interim Financing Payments to the First Nations Finance Authority
   c. Other Payments
   d. Accelerated Debt Payments
   e. Other Fiscal Services

8. Other Services
   a. Health
   b. Social Programs and Assistance
   c. Agriculture
   d. Education
   e. Other Service

9. Contingency Amounts $

TOTAL EXPENDITURES $

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year $
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year $

BALANCE $

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sucker Creek First Nation, in the Province of Alberta, at a meeting held on the 29th day of November 2016.

Sucker Creek First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 16 day of February 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BAND COUNCIL RESOLUTION
SUCKER CREEK FIRST NATION

BCR # 456-048-16-17

The Council of the	**SUCKER CREEK INDIAN BAND NO. 150A**
Agency District	**LESSER SLAVE LAKE**
Province	**ALBERTA**
Place	**SUCKER CREEK RESERVE**
Date	**_29_ _November_ _2016_** **Day Month Year**

DO HEREBY RESOLVE:

SUCKER CREEK FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2016*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law* respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

1. This By-law may be cited as the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sucker Creek First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2016*.

2. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

BCR # 456-048-16-17 continued.....

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of November, 2016, at Sucker Creek First Nation, in the Province of Alberta.

A quorum of this First Nation
Consists of Four-(4)
Council Members

(Chief – Jim Badger)

(Councillor Alvin Cardinal) **(Councillor Charmaine Willier-Larsen)** **(Councillor Steve Willier)**

(Councillor Roderick Willier) **(Councillor Michelle Willier)** **(Councillor Sandra L. Willier)**

SCHEDULE
SUCKER CREEK FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 75,782.53
TOTAL REVENUES		**$ 75,782.53**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture
5. Community Development
   - a. Education
   - b. Planning and Zoning

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$
TOTAL EXPENDITURES			$

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sucker Creek First Nation, in the Province of Alberta, at a meeting held on the 3rd day of May 2017.

- **Sucker Creek First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June, 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SUCKER CREEK FIRST NATION
TAX RATES BY-LAW 2017

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sucker Creek First Nation enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* on May 4, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sucker Creek First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 54 of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	1.90%
(b) for machinery and equipment	1.49%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 3rd, 2017.

James Badger
Chief (Insert Name)

Alvin Cardinal
Councillor (Insert Name)

Steve Willier
Councillor (Insert Name)

Clarissa Jarmaine Larsen
Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sucker Creek First Nation, in the Province of Alberta, at a meeting held on the 29th day of November 2016.

- **Sucker Creek First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 16 day of February 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SUCKER CREEK FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sucker Creek First Nation enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* on May 4, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sucker Creek First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 54 of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	1.88%
(b) for machinery and equipment	1.47%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on November 29th, 2016.

Chief Jim Boucher (Insert Name)

Councillor (Insert Name)

Councillor Charmaine Larson (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

British Columbia

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of June 2017.

- **Boothroyd Indian Band**
  Annual Property Taxation Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 13 day of July 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2017

WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Boothroyd Indian Band;

AND WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Boothroyd Indian Band Taxation and Assessment By-laws*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Boothroyd Indian Band duly enacts as follows:

1. This By-law may be cited as the *Boothroyd Indian Band Annual Property Taxation Expenditure By-law, 2017*

2. In this By-law:

"Act" means the *Indian Act* and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Boothroyd Indian Band, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Boothroyd Indian Band Property Taxation By-law*.

3. The Nation's annual taxation budget for the 2017 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indigenous and Northern Affairs.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of June, 20 17, at Boothroyd Band Office, in the Province of BC.

A quorum of Council consists of (3) members of Council.

Chief Mike Campbell

Councillor Joe Campbell

Councillor Lawrence Campbell

Councillor Cheryl Davidson

SCHEDULE "A"

BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAX BUDGET 2017

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 13,967.22
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$ 0.00
TOTAL REVENUES	$ 13,967.22
EXPENDITURES	
General Government Expenditures	$ 13,967.22
Taxes for Other Governments	$
Transportation	$
Other Expenses	$
Contingency Fund (5%)	$ 698.36
TOTAL EXPENDITURES	$ 13,268.86
BALANCE	$ 0.00

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of June 2017.

- **Boothroyd Indian Band**
  Rates By-law 2017

Dated at Ottawa, Ontario, this 13 day of July 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOOTHROYD INDIAN BAND

TAXATION RATES BY-LAW 2017

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boothroyd Indian Band enacted the *Boothroyd Indian Band Assessment and Taxation By-laws* on September 29, 1992 and approved by the Minister on June 23, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boothroyd Indian Band Rates By-law 2017*.

2. Pursuant to Section 24 of the *Boothroyd Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of June, 2017, at Boothroyd Indian Band Administration Office, Boston Bar, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council

Chief Mike Campbell

Councillor Joe Campbell

Councillor Lawrence Campbell

Councillor Cheryl Davidson

2

SCHEDULE "A"

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2017 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65.*

Column 1	Classes of Property	Tax Rate
Class 10:	Railway Right of Way	21.94035

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 16th day of May 2017.

- **Boston Bar First Nation**
  Annual Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOSTON BAR FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2017

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Boston Bar First Nation has enacted *Boston Bar First Nation Taxation By-law, 2004*, respecting taxation for local purposes on reserve; and

C. The Council of the Boston Bar First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Boston Bar First Nation duly enacts as follows:

1. This By-law may be cited as the *Boston Bar First Nation Annual Expenditure By-law, 2017*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Boston Bar First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the *Boston Bar First Nation Property Taxation By-law, 2004*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Diana Thomas

Councillor Roy O'Handley

Councillor Barbara Campbell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.Local revenues for current fiscal year:	
a. Property Tax	$ 21,018.75
2.Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES	**$ 21,018.75**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 9,458.50
b. General Administrative	$ 9,458.50
c. Other General Government	
2. Contingency Amounts	$2,101.75
TOTAL EXPENDITURES	**$21,018.75**
BALANCE	**0**

Note: no service agreements and no reserve funds

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 16th day of May 2017.

- **Boston Bar First Nation Tax Rates By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2017

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment and Taxation By-laws* on October 16, 2004 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boston Bar First Nation Tax Rates By-law 2017*.

2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2017, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Diana Thomas

Councillor Roy O'Handley

Councillor Barbara Campbell

SCHEDULE "A"

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2017 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 15 of the *Boston Bar First Nation Property Assessment By-law, 2004.*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 23 of the *Boston Bar First Nation Property Assessment By-law, 2004.*
Class 1 - Residential	0.00
Class 2 – Utilities	36.25375
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	20.82920
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00

GITGA'AT FIRST NATION

RESIDENCY BYLAW NO. 02-2017

A BYLAW TO REPEAL AND REPLACE HARTLEY BAY INDIAN BAND RESIDENCY BYLAW NO. 01-1988 ENACTED ON THE 10TH DAY OF NOVEMBER, 1988

WHEREAS Council of the Gitga'at First Nation (formerly the Hartley Bay Indian Band) enacted the *Hartley Bay Indian Band Residency Bylaw* No. 01-1988 on the 10th day of November, 1988, and wishes to repeal said Bylaw No. 01-1988 and replace it with this bylaw governing the residence of Members and other persons residing on the Gitga'at First Nation's reserve lands;

AND WHEREAS Council is empowered to make such bylaw pursuant to subsections 81(1)(p.1), (q) and (r) of the *Indian Act*;

AND WHEREAS it is considered necessary for the health and welfare of the Nation to regulate the residence of Members and other persons residing on its reserve lands;

AND WHEREAS Council has an obligation to ensure that the remote location of its community is managed in a way that maximizes the protection of residents, particularly children and other vulnerable community members;

NOW THEREFORE Council of the Gitga'at First Nation hereby enacts the following bylaw:

Short Title

1 This bylaw may be cited as the "*Gitga'at First Nation Residency Bylaw*".

Interpretation

2 In this bylaw:

"**applicant**" means a person who has submitted an application for permission to be a resident on a reserve in accordance with section 4;

"**child**" includes a child born in or out of wedlock, a legally adopted child, and a child adopted in accordance with Indian custom;

"**Clerk**" means the Membership Clerk, within the meaning of the Nation's membership rules;

"**Council**" means the duly elected Council, as defined in the *Indian Act*, of the Gitga'at First Nation;

"***Criminal Code***" means the *Criminal Code*, R.S.C. 1985, c. C-46 and any amendments thereto;

"**dependent child**" means a child of a Member, or a child whom a Member stands in *loco parentis*:

a) under the age of eighteen (18) years; or
b) over the age of eighteen (18) years and under the charge of the Member by reason of being unable (due to illness, disability or other reasonable cause) to withdraw themselves from such charge or provide themselves with the necessaries of life;

"**dwelling**" means any house, apartment, mobile home, or a room located therein, or any similar lodging suitable for human habitation;

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"**Indian Act**" means the *Indian Act*, R.S.C. 1985, c. I-5;

"**Member**" means a person whose name appears on the Nation's membership list, or who is entitled to have his or her name appear on the Nation's membership list, pursuant to the *Indian Act* R.S.C. 1985, c. I-5 or the membership rules of the Nation;

"**Nation**" means the Gitga'at First Nation (formerly the Hartley Bay Indian Band);

"**pardon**" means a record suspension granted under the *Criminal Records Act*, R.S.C. 1985, c. C-47;

"**reserve**" means any tract of land, the legal title to which is vested in Her Majesty for the use and benefit of the Nation;

"**reside**" means to live in a dwelling, otherwise than as a visitor;

"**resident**" means a person who is entitled to reside on a reserve, in accordance with section 3; and

"**spouse**" means a person who is married to, or who co-habits in a relationship of permanence and commitment akin to a conjugal relationship with, a Member, and includes a common law spouse.

Entitlement to Reside on Reserve

3 (1) Subject to section 8 of this bylaw, a Member is entitled to reside on a reserve only if that Member:

(a) resides on a reserve at the time this bylaw comes into force; or

(b) obtains lawful housing on a reserve for that Member and any spouse or dependent child of that Member in an existing lawful dwelling or in a dwelling that is constructed with the consent of Council and approved by Council as being suitable for occupancy.

(2) A person other than a Member is entitled reside on a reserve only if the person:

(a) is a spouse or dependent child of a Member who is entitled to reside on a reserve under subsection 3(1) of this bylaw and who actually resides with that person at or after the time the entitlement arises, in which case such person is entitled to reside on reserve only until such time as that Member ceases to reside on a reserve or ceases to be entitled to reside on a reserve;

(b) is widowed from his or her spouse who was a Member entitled to reside on a reserve at the time of his or her death, and such widow or widower's conduct in the Nation's community demonstrates a lifestyle compatible with the culture, customs and community standards of the Nation, with such entitlement being subject to revocation pursuant to section 8;

(c) is authorized to reside on reserve pursuant to:

(i) section 18.1, subsection 28(2), or subsection 58(3) of the *Indian Act*, subject to the terms of any associated permit or lease; or

(ii) the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, S.C. 2013, c. 20;

(d) otherwise has the permission of Council to reside on reserve pursuant to section 5 of this bylaw.

(3) For greater certainty:

(a) nothing in this bylaw entitles any person, including a Member, to construct, place, or locate a dwelling or any other form of housing, be it permanent or temporary, on a reserve without the written authorization of Council;

(b) nothing in this bylaw creates an obligation on the part of the Nation or Council to provide housing in any form to any person, including a Member, or dependent child; and

(c) Council retains the right to order that any person residing on a reserve, including a Member, spouse or dependent child, to vacate a dwelling on reserve that Council deems unsafe or unsuitable for occupancy.

Application for Residency

4 (1) Any person who is not entitled to reside on reserve pursuant to sections 3 or 8 of this bylaw may apply to Council for permission to reside on a reserve or to extend any defined period for which permission was previously granted to the person by Council to reside on a reserve.

(2) A residency application must be filed with the Clerk and include:

(a) the applicant's reasons for applying to be a resident of the reserve;

(b) a commitment by the applicant to abide by and uphold the bylaws, rules, regulations and customs of the Nation and to maintain the peace and tranquility of the Nation's community to the best of his or her ability, if granted permission to reside on a reserve;

(c) if the applicant proposes to reside on reserve for a limited time, the approximate duration of the proposed residence;

(d) the specific location and dwelling at which the applicant proposes to reside;

(e) any names of any residents that will be sharing the applicant's dwelling, including but not limited to the applicant's spouse and dependent children, if any;

(f) any additional information the applicant wishes to provide relating to the considerations listed in subsection 5(3); and

(g) if requested by Council, an RCMP Certified Criminal Record Check completed no earlier than 30 days prior to the date of the person's residency application.

Determining Residency Application

5 (1) Council will hear a properly completed residency application submitted under section 4 of this bylaw at a regularly scheduled Council meeting within 60 days after the receipt of such residency application by the Clerk.

(2) At a Council meeting deciding a residency application, Council will provide the applicant with reasonable opportunity to present evidence and to make oral or written submissions, or both, in support of the application.

(3) In determining whether to grant permission to be a resident of a reserve, Council will take into consideration each of the following:

(a) whether the applicant has secured a suitable dwelling to reside in on the reserve;

(b) whether the applicant's residence on the reserve would be compatible with the culture, society and community of the Nation and welfare of the Members;

(c) whether, in Council's opinion, the applicant is of good moral character;

(d) the availability on reserve of suitable housing, land and services for the applicant; and

(e) any other consideration that, in the opinion of Council, is relevant to the health, safety, good order and advancement of the Nation.

(4) Within 30 days after a meeting held pursuant to subsection 5(1) of this bylaw Council will decide the residency application by:

(a) granting the applicant permission to be a resident of the reserve for an indefinite or defined period of time; or

(b) denying the application by giving written notice of its decision and incorporating reasons in support of its decision.

(5) Council shall direct the Clerk to notify a residency applicant, in writing, of its decision to permit or deny the application within 30 days of the meeting at which the decision was made.

(6) A refusal by Council of any residency application under this section shall be final and binding.

Reapplication

6 If a residency application made under section 4 of this bylaw is denied by Council, Council is not required to consider any further application by that person for a period of one year from the date of the denial, unless the applicant can show that there has been a material and significant change of circumstances that would reasonably warrant a reconsideration by Council.

Rights to Visit a Reserve

7 Subject to section 8 of this bylaw, all Members are entitled to visit any reserve.

Revocation of Entitlement to Reside or Visit

8 (1) Council may revoke the entitlement of any person, including a Member, to reside or visit a reserve if the person breaches any customary law or validly enacted bylaw of the Nation.

(2) A Member ceases to be entitled to reside on a reserve if his or her name has been deleted from the membership list pursuant to the Nation's membership rules.

(3) Subject to subsection 8(4) of this bylaw, a person whose right to reside on reserve has been revoked or terminated pursuant to this bylaw must vacate his or her residence on reserve no later than 30 days following his or her receipt of Council's decision to revoke that person's entitlement to reside on a reserve, without set-off, reimbursement or compensation from Council or the Nation.

(4) Notwithstanding any other section or subsection of this bylaw, the entitlement of any person, whether Member or non-Member, to reside on or visit any reserve is immediately and without further notice, hearing or appeal, revoked, if that person is convicted of any sexual offence against a minor pursuant to the *Criminal Code* for which a pardon has not been granted, and such person must vacate all reserve lands immediately upon such conviction and shall not reside, visit or pass

through any portion of a reserve without express written consent from Council, which consent may be arbitrarily withheld.

(5) For the purposes of subsection 8(4) of this bylaw, where Council has reason to believe that a person residing on or visiting a reserve has been convicted of a sexual offence against a minor pursuant to the *Criminal Code* for which a pardon has not been granted, Council may request that the person provide Council with an RCMP Certified Criminal Record Check in respect of that person completed not earlier 30 days prior to Council's request.

(6) A request made by Council pursuant to subsection 8(5) of this bylaw must state the basis on which Council believes that the person may have been convicted of a sexual offence against a minor.

(7) A person who receives a request from Council pursuant to subsection 8(5) of this bylaw must deliver the requested RCMP Certified Criminal Record Check to Council within 30 days of receiving the request, or such longer period as Council may set in its absolute discretion.

(8) If a person fails to provide the RCMP Certified Criminal Record Check as required under subsection 8(7) of this bylaw, Council may revoke the person's entitlement to reside on or visit a reserve, and subsection 8(3) of this bylaw shall apply to that revocation.

(9) Council shall ensure that any RCMP Criminal Record Check that it receives pursuant to subsection 8(7) of this bylaw is kept confidential, except to the extent necessary to enforce this bylaw.

(10) Where a Certified RCMP Criminal Record Check provided to Council pursuant to subsection 8(7) of this bylaw discloses no conviction for a sexual offence against a minor, Council shall destroy all copies of the Certified RCMP Criminal Record Check in its possession or control and shall reimburse the person who provided it for the cost of obtaining it.

(11) A decision by Council to revoke a person's entitlement to reside on or visit a reserve is final and binding.

Enforcement & Penalties

9 A person whose entitlement to reside on or visit a reserve has been revoked or terminated pursuant to this by-law, other than pursuant to subsection 8(4) of this bylaw, shall be given 30 days' notice in writing by Council to vacate his or her residence on the reserve, and the person shall vacate all reserve lands before the expiry of that 30-day notice period.

10 Any person who fails or refuses to comply with an order made under this bylaw, or who assists a person who has been ordered to cease to reside on or visit a reserve to continue to reside on or visit a reserve, commits an offence and is liable on summary conviction to a fine not exceeding one thousand dollars ($1,000.00) or to imprisonment for a term not exceeding 30 days, or both.

Severability

11 If any part of this bylaw is declared or adjudged by a court to be invalid or unenforceable, such invalidity or unenforceability will not affect the validity or enforceability of any other part of this bylaw.

General

12 Hartley Bay Indian Band Residency Bylaw No. 01-1988 enacted on the 10th day of November, 1988, being a Bylaw to regulate the residence of Members or other persons on reserve, is hereby repealed in its entirety.

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13 Subject to section 18.1 of the *Indian Act* and to *Family Homes on Reserves and Matrimonial Interests or Rights Act*, S.C. 2013, c. 20, no person will reside on a reserve except in accordance with the foregoing provisions of this bylaw.

14 This bylaw will come into force when it is published pursuant to section 86(1) of the *Indian Act*.

* * *

THIS BYLAW IS HEREBY enacted at a duly convened meeting of Council of the Gitga'at First Nation this ___ day of _____, 2017. Voting in favour of the bylaw are the following members of Council:

Arnold Clifton, Chief Councillor

Bruce Reece, Councillor

Spencer Greenling, Councillor

Marven Robinson, Councillor

Cameron Hill, Councillor

being a majority of those members of Council of the Gitga'at First Nation present at the aforesaid meeting of Council.

The quorum of Council is three (3) members.

Number of members of Council present at the meeting: _____

I, **ARNOLD CLIFTON**, Chief/Councillor of the Nation, do hereby certify that a true copy of the foregoing bylaw was mailed to the Minister of Indian Affairs and Northern Development at the District/Regional/Hull office (as the case may be) pursuant to subsection 82(1) of the *Indian Act*, this 13 day of January, 2017.

(Witness) (Chief/Councillor)

01317437-2

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 31st day of July 2017.

- **Haisla Nation Rates By-law, 2017**

Dated at Ottawa, Ontario, this 24th day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

HAISLA NATION COUNCIL
PO Box 1101, Kitamaat Village, BC, V0T 2H0 | (250) 639-9361
Toll Free: 1-888-842-4752 | Fax: 250-632-2840 or 250-632-4794

HAISLA NATION RATES BY-LAW, 2017

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Haisla Nation enacted the *Haisla Nation Property Assessment and Taxation By-Law* on July 25, 2006, as amended by the *Haisla Property Assessment and Taxation Amendment By-Law No. 01-2007* and the *Haisla Nation Property Assessment and Taxation Amendment By-Law 01-2011*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation:

1. This by-law may be cited for all purposes as the *Haisla Nation Rates By-Law, 2017*.
2. Pursuant to Section 11 of the *Haisla Nation Property Assessment and Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-Law.

This Resolution was consented at a duly convened meeting of the Haisla Nation Council the 3rd day of July, 2017.

A Quorum consists of six (6) Council Members

Crystal Smith
Chief Councillor

Brenda Duncan
Deputy Chief Councillor

Taylor Cross
Councillor

Harvey Grant Jr.
Councillor

Margaret Grant
Councillor

Willard Grant
Councillor

Raymond Green
Councillor

Lucille Harms
Councillor

Trevor Martin
Councillor

Freddy Rihgham
Councillor

Kevin Stewart
Councillor

SCHEDULE "A"

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2017 taxation year for the following classes of property

COLUMN 1 Class of Property as prescribed under Schedule II and Section 17 of the *Haisla Nation Property Assessment and Taxation By-Law*	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Haisla Nation Property Assessment and Taxation By-Law*
Class 1 - Residential Sub-class a – Vacant Land Sub-class b – Land with Improvements/Other	 5.45379 5.45379
Class 2 – Utilities	52.70763
Class 4 - Major Industry	34.97674
Class 5 - Light Industry	68.70608
Class 6 - Business and Other	21.89023
Class 8 - Recreation/Non-Profit Organization	25.87241

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 29th day of May 2017.

- **Musqueam Indian Band**
  2017 Rates Bylaw No. 2017-01

Dated at Ottawa, Ontario, this 1st day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

MUSQUEAM INDIAN BAND

BYLAW NO. 2017-01

Musqueam Indian Band Rates Bylaw

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the Musqueam Indian Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the Musqueam Indian Band 2017 Rates Bylaw No. 2017-01.
2. Pursuant to Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this Bylaw being rates that are the same as those applied by the City of Vancouver for properties in the City.
3. This By-law comes into force and effect on approval by the Minister of Indian affairs and Northern Development and replaces any prior Rates Bylaw for 2017.

This bylaw is hereby enacted by Council at a duly convened meeting held as of the 29th day of May 2017, at the Musqueam Indian Band Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Wayne Sparrow

Councillor -Nolan Charles

Councillor Allyson Fraser

Councillor Howard E. Grant

Councillor Gordon Grant

Councillor Tammy Harkey

Councillor Wendy John

Councillor Michelle Point

Councillor Nora Stogan

Councillor Rosalind Campbell

Councillor Morgan Guerin

SCHEDULE "A"

2017 ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2017 taxation year for the following classes of property.

COLUMN 1 TAXATION DISTRICT	**COLUMN 2** NAMED RESERVES COMPRISING THE TAXATION DISTRICT
VANCOUVER, BC	THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND

COLUMN 3 Class of Property as prescribed under Schedule II and Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw.	**COLUMN 4** Rate of tax applied against each $1000.00 of the assessed value of the land and improvements as determined in accordance with the Musqueam Indian Band Property Taxation Bylaw as amended by the Taxation Supplemented By-Laws 2006 and 2008.
Class 1 - Residential	2.55489
Class 2 - Utilities	44.93083
Class 3 – Supportive Housing	Not Applicable
Class 4 - Major Industry	Not Applicable
Class 5 - Light Industry	Not Applicable
Class 6 - Business and Other	12.44485
Class 7 - Managed Forest Land	Not Applicable
Class 8 - Recreation/Non-Profit Organization	4.21729
Class 9 - Farm	8.55989

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 15th day of August 2017.

- **Nicomen Indian Band**
  Annual Expenditure By-law, 2017

Dated at Ottawa, Ontario, this 31st day of October 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

NICOMEN INDIAN BAND

ANNUAL EXPENDITURE BY-LAW, 2017

WHEREAS:

A. Pursuant to subsection 83 of the *Indian Act*, the council of the First Nation may make By-laws respecting taxation for local purposes of land, interests in reserve lands or rights to occupy, possess or use reserve lands including by-laws authorizing the expenditure of local revenues;

B. The Council of the Nicomen First Nation has enacted this by-law pursuant to the provision of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

NOW THEREFORE the Council of the Nicomen First Nation duly enacts as follows;

1. This by-law may be cited as the Nicomen First Nation Annual Expenditure By-law, 2017.
2. In this By-law:

"Act" means the Indian Act, R.S.C. 1985, c 5, and the regulations made under that *Act*;

"Annual Budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band" means the Nicomen Indian Band;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band Members from time to time pursuant to the custom of the Band;

"First Nation" means the Nicomen Indian Band, being a band under the Act;

"Local Revenues" means money raised by the First Nation under the property taxation by-law;

"Property Assessment and Taxation By-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property assessment by-law and a property taxation by-law; and

"Taxation By-law" means the Nicomen First Nation Property Taxation By-law.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2017 and ending March 31, 2018 is attached as Schedule A to this By-law.
4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding Section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in the By-law have the meanings given to them in the Property Assessment and Taxation By-law.
10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedule attached to the By-law forms part of and is an integral part of this By-law.

PROPERTY TAX REVENUE ACCOUNTS

13. (1) All Property Tax Revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by Band Council Resolution.
(2) Any surplus Property Tax Revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an Annual Property Tax Budget that has been approved by Band Council Resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

14. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

15. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

16. (1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.
17. (2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.
17. (3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
17. (4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

17. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HERBY ENACTED by Council at a duly convened meeting held on the day of ~~July 19~~ August 15th, 2017.

A quorum of Council consists of 2 of (3) members of Council.

Chief, Ursula Drynock

Councillor, Arlene Edwards

Councillor, Samantha Adams

SCHEDULE A

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	$_4,916.84_
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Year	$_____

TOTAL REVENUES

General Government Services	$_____
Protective Services	$_89.14___
Transportation	$_____
Recreation and Cultural Services	$_____
Community Development	$_____
Environmental Health Services	$_____
Fiscal Services	$_____
Taxes for Other Governments	$_____
Other Expenditures	$_____
Permitted Property Assessment and Taxation By-law Expenditures	$_____
Municipal Services Agreements	$_4,581.86_
Contingency (5% of Budget)	$_245.84___

TOTAL EXPENDITURES	$4,916.84
BALANCE	$__-0-____

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 15th day of August 2017.

- **Nicomen Indian Band**
  2017 Rates By-law

Dated at Ottawa, Ontario, this 24th day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

NICOMEN INDIAN BAND

2017 RATES BY-LAW

WHEREAS pursuant to the Indian Act, R. S. C. 1985 and specifically paragraph 83(1)(a) of the Indian Act, 1985, c.1 – 5, the Council of the Band may make by-laws for the purpose of taxation for local purpose of land, or interests in land including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nicomen Indian Band enacted the Nicomen Indian Band Property Assessment and Taxation By-law on the 5th day of December 1991.

NOW BE IT HEREBY RESLOVED that the following By-law is hereby enacted pursuant to the provisions of the Indian Act, and in particular section 83(1) for the purpose of establishing Annual Rates of Taxation.

1. This By-law may be cited for all purposes as the Nicomen Indian Band Rates By-law.
2. Pursuant to Section 24(5) of the Nicomen Indian Band Property Assessment and Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the 2017 Rates By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the ~~19th~~ 15 day of ~~July~~ August, 2017.

A quorum for the Nicomen Indian Band Council is 2 of 3.

Chief, Ursula Drynock

Councillor, Arlene Edwards

Councillor, Samantha Adams

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation Year 2017

The Council of the Nicomen Indian Band hereby adopts the following Taxation Rates for the 2017 taxation year for the following classes of property

Class of Property	Tax Rates 2017
1. Residential	0.0
2. Utilities	25.5107
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	18.8549

*Note – the rates established for this particular class of property is set as required pursuant to and in accordance with the Property Assessment and Taxation (Railway Right of Way)

Regulation SOR/2001-493 as published in the Canada Gazette Part II, Vol.135, No.24, November 21, 2001.

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Soda Creek Indian Band, in the Province of British Columbia, at a meeting held on the 31st day of August 2017.

- **Soda Creek Indian Band Rates By-law 2017**

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SODA CREEK INDIAN BAND
BY-LAW NO. 2017-TX01

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purpose of land, or interest in the land including right to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-Law* on Nov 21, 1997;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-Law 2017*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-Law.

This by-law is hereby enacted by the Council of the Soda Creek Indian Band at a duly convened meeting held on the 31 day of August 2017.

Councillor, Marnie Sellars

Councillor, Gary Sellars

Councillor, Sheri Sellars

Councillor, Kelly Sellars

Schedule A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2017 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.711
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

Soda Creek Indian Band
Taxation Department # 121
Budget April 1, 2017 - March 31, 2018

Revenue

		BUDGET
	Property Tax Revenue	131,222.90
		0.00
	Interest & Penalties for the current fiscal year	0.00
		0.00
	Surplus or Deficit Property Tax Revenue carried over from	0.00
	previous Fiscal Years	0.00
		0.00
	Non-Collectable (as yet) BC HYDRO	0.00
	Total Revenue	$ 131,222.90

Expenses

						BUDGET
Wages and Benefits						
	Wages	Rate	Hours	PP		
	Community Coordinator	18.61	70		26	33,870.20
	EI Expense	2.49%				
	Community Coordinator					843.37
	CPP Expense	4.95%				
	Community Coordinator					1,676.57
	WCB Expense	0.83%				
	Community Coordinator					281.12
	Benefits	Premium	Months			
	Cost Community Coordinator	250	12			3000
	EE Portion	-1.80%				(609.66)
	Pension Expense					
	Employee 1	3%				
	Total Wages and Benefits					39,061.60
Expenditures						
	Administration Expense					13,122.29
	Fiscal Services					
	Contribution to Reserve Funds (see note[1])					
	Capital Funds - Homes					
	Contingency Fund (5%)					6,561.15
	Taxes for other Governments					
	Assessment Authority Levy					2,543.00
	Protective Services					
	Fire Protection (20% of total cost of fire protection)					1,771.86
	911 Call Service					342.00
	Environmental Health Services					
	Water, Refuse and Sewer					2,370.00
	Recreational and Cultural Services					
	Funeral Services					5,000.00
	Community Ec Dev - Cultural					33,764.00
	Xatsull Heritage Village					2,200.00
	Community Celebrations					4,000.00
	Elders Emergency Fund					5,000.00
	Community Buildings					
	Maintenance					10,000.00
	Other Expenditures					
	Education and Training					5,000.00
	Supplies					487.00
	Travel					
	Total Expenses					$ 131,222.90
					Net Budget surplus/(Deficit)	0

Note[1]: Contribution to Reserve Funds is for assisting funds to build a new Community Centre for the community

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 29th day of June 2017.

- **Spuzzum First Nation Annual Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this 14 day of August, 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2017

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; ,

B. The Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted *the Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Spuzzum First Nation duly enacts as follows:

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2017*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Spuzzum First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

"Taxation By-law" means the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule to this Spuzzum First Nation Annual Expenditure By-law, 2017.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

5. The gram amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law*.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 29 day of June 2017, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief Harold Bobb

Councilor Diana Stromquist

Councilor Chad Edwards

SCHEDULE

ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$150,345
3. Local revenues carried Uncollectible due to the Province existing Claims	($132,789)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$17,556**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,000
b. General Administrative	$10,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$500
c. Regulatory Measures	$0
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$250
b. Snow and Ice Removal	$2,000
c. Garbage Waste Collection and Disposal	$2,000
d. Other Environmental Services	
e. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$ 1,806
TOTAL EXPENDITURES	$17,556
BALANCE	**$0**

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 29th day of June 2017.

- **Spuzzum First Nation Annual Rates By-law 2017**

Dated at Ottawa, Ontario, this 14 day of August, 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2017

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Spuzzum First Nation Rates By-law 2017*.

2. Pursuant to Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of June 2017 at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief Harold Bobb

Councilor Diana Stromquist

Councilor Chad Edwards

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2017 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.
Class 1 - Residential	
Class 2 - Utilities	58.519660
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	22.397600
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 29th day of August 2017.

Tl'azt'en Nation
Rates By-law 2017

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

TL'AZT'EN NATION RATES BY-LAW
By-law No. 1 - 2017

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c.I-5, the Council of a band may make by-laws for the purposes of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act,* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation Rates By-law 2017.*
2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2017 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of Aug, 2017, at Tache, in the Province of _____.

Councillor Paul Felix, Sr.

Councillor Joshua Hallman

Councillor Conrad Joseph

Councillor Leslie Aslin

Councillor Gloria Duncan

Councillor Simon John

Councillor - Amelia Stark

SCHEDULE "A"

The Council of the Tl'azt'en Nation hereby adopts the following taxation rates for the 2017 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 17 of the *First Nation Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Tl'azt'en Nation Property Assessment and Taxation By-law*.
Class 1 - Residential	6.02959
Class 2 - Utilities	24.37682
Class 3 – Supportive Housing	2.02389
Class 4 - Major Industry	17.71794
Class 5 - Light Industry	14.30914
Class 6 - Business and Other	12.51534
Class 7 - Managed Forest Land	8.29767
Class 8 - Recreation/Non-Profit Organization	5.56139
Class 9 - Farm	9.36139

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 11th day of September 2017.

- **Tl'azt'en Nation**
  2017 Taxation Expenditure By-law

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

TL'AZT'EN NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 1 - 2017

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the 2017 *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means the Tl'azt'en Nation Band of Indians;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

* or Indian Band

"Council" means the Council of the Tl'azt'en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band.
"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;
"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
"property taxation by-law" means the Tl'azt'en Nation *Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;
"property tax revenue" includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;
"public works" includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;
"Tax Administarator" means the tax administrator appointed by Council under the Tl'azt'en Nation *Property Taxation By-law*;
"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule AA[illegible] to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 55 and 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 11th day of September 2017, at Tsehe, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Justa Monk

Councillor Paul Felix

Councillor Conrad Joseph

Councillor Joshua Hallman

Councillor Gloria Duncan

Councillor Simon John

Councillor Amelia Stark

Councillor Leslie Aalin

SCHEDULE "A"

2017 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 19,764.84
TOTAL REVENUES	$ 19,764.84
EXPENDITURES	
Community Development	
Environmental Health Services	
Fiscal Services	$
General Government Services	
Home Owners Grants	$ 3,992.08
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	$ 8,220.31
Utility Services	$ 6,693.92
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	$
- Municipal Service Agreements	
- Contingency	$ 858.53
TOTAL EXPENDITURES	$ 19,764.84

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 19th day of June 2017.

- **Westbank First Nation**
  Capital Expenditure By-law No. 17-TX-04

Dated at Ottawa, Ontario, this 13 day of July 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
PUBLIC WORKS PURCHASE CAPITAL EXPENDITURE BY-LAW NO. 17-TX-04

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF ONE HUNDRED AND FORTY THOUSAND DOLLARS ($140,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF *INDIAN ACT*, FOR THE PURPOSE OF OPERATIONAL IMPROVEMENTS FOR PUBLIC WORKS, EQUIPMENT REPLACEMENT AND TO COMPLETE LANDSCAPING PROJECTS WITHIN TSINSTIKEPTUM INDIAN RESERVE NO.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(1) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of Band and Community members to advance funds to complete Public Works operational improvements, equipment replacements and to conclude landscaping capital projects.

E. The Westbank First Nation has concluded the total cost of operational improvements, equipment replacements and landscaping projects to be not more than $140,000.00 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law:

TITLE

1. This By-law may be cited for all purposes as the Purchase of Operational Improvements, Equipment replacements and Landscaping Projects Capital Expenditure By-law No. 17-TX-04.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of its members to fund operational improvements, equipment replacements and landscaping projects as summarized in Schedule "A" to this By-law ("the Project").

3. The Westbank First Nation hereby approves the expenditure of not more than One Hundred and Forty Thousand ($140,000.00) Dollars from the Cumulative Fund to fund the project (the "Project Funds").

4. Any of the Project Funds not expended on the capital project or on incidental costs related thereto will be reimbursed to and deposited in the Cumulative Fund upon completion of the Project.

EFFECTIVE

5. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED:

That this By-law, entitled the Public Works Operational Improvements, Equipment Replacements and Landscaping Projects WFN By-law No.17-TX-04 having been:

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 27th day of March, 2017.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time by Council of the Westbank First Nation at a duly convened meeting held on the 19th day of June, 2017, is hereby enacted as a Westbank Law.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

Councillor Thomas Konek

Councillor Fernanda Alexander

SCHEDULE "A"

BUDGET FOR PROPOSED FOR PUBLIC WORKS OPERATIONAL IMPROVEMENTS EQUIPMENT REPLACEMENTS AND LANDSCAPING PROJECTS CAPITAL EXPENDITURE BY-LAW 17-TX-04

ITEM	COST	FUNDING SOURCE
Public Works Operational Improvements		
Lock Block Walls (Russell Bldg Parking)	$10,000.00	WFN, Local Government Services (LGS) All Work to be completed in 2017
Russell Yard Drainage	$ 8,000.00	
Yard Paving	$15,000.00	
Public Works Equipment Replacements		
Riding Mowers (2)	$40,000.00	
Fuel Storage Tank (2,200 L Diesel)	$ 6,000.00	
Equipment (Ground Maintenance aerator, tamper)	$ 9,000.00	
Equipment (Safety Beacons, Custom equip racks)	$10,000.00	
Landscape Items		
Irrigation Sys Automation (Hardware/Software)		
Furniture, Banners, Trash Bins/transit stops public Spaces, parks	$10,000.00	
	$10,000.00	
Plant Replacements (replace dead plants various Locations	$ 7,000.00	
Contingency	$15,000.00	WFN, LGS
TOTAL	$ 140,000	WFN, LGS

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 4th day of July 2017.

- **Westbank First Nation**
  Capital Expenditure By-law No. 17-TX-05

Dated at Ottawa, Ontario, this 14 day of August 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
DEMOLITION AND SITE RESTORATION OF 1875 PHEASANT LANE
CAPITAL EXPENDITURE BY-LAW NO. 17-TX-05

To authorize the expenditure of a maximum of Twenty Thousand Three Hundred and Fifty Dollars ($20,350.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of Demolition and Site Restoration of 1875 Pheasant Lane capital project.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of Band and Community members to advance funds to complete the Demolition and Site Restoration of 1875 Pheasant Lane capital project.

E. The Westbank First Nation has concluded the total cost of Demolition and Site Restoration of 1875 Pheasant Lane capital project to be not more than $20,350.00 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

TITLE

1. This By-law may be cited for all purposes as Demolition and Site Restoration of 1875 Pheasant Lane Capital Expenditure By-law No.17-TX-05.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all residents and members of the Westbank First Nation to purchase demolition and site restoration services as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Twenty Thousand Three Hundred and Fifty ($20,350.00) Dollars from the Cumulative Fund to fund the project (the "Project Funds").

4. Any of the Project Funds not expended on the capital project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Project

EFFECTIVE

5. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the Demolition and Site Restoration of 1875 Pheasant Lane Project WFN By-law No.17-TX-05 having been:

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 19th day of June, 2017.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time by Council of the Westbank First Nation at a duly convened meeting held on the 4th day of July, 2017, is hereby enacted as a Westbank Law.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

Councillor Thomas Konek

Councillor Fernanda Alexander

SCHEDULE "A"

DEMOLITION AND SITE RESTORATION OF 1875 PHEASANT LANE PROJECT
WFN BY-LAW 17-TX-05

ITEM	COST	FUNDING SOURCE
Demolition Site Restoration (Decommission of service pipe, wire, site grading)	$ 15,000.00 $ 3,500.00	WFN, Local Government Services (LGS) All Work to be completed in 2017
Contingency	$ 1,850.00	WFN, LGS
TOTAL	$ 20,350.00	WFN, LGS

Ministre des Relations Couronne-Autochtones et des Affaires du Nord

Minister of Crown-Indigenous Relations and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 28th day of August 2017.

- **Westbank First Nation**
  Capital Expenditure By-law No. 17-TX-06

Dated at Ottawa, Ontario, this 25 day of October 2017.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
COMMUNITY CORE SPORTS COURT
CAPITAL EXPENDITURE BY-LAW NO. 17-TX-06

To authorize the expenditure of a maximum of Five Hundred Thousand Dollars ($500,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing a Community Core Sports Court capital project.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of Band and Community members to advance funds to complete the Community Core Sports Court capital project.

E. The Westbank First Nation has concluded the total cost of the Community Core Sports Court capital project to be not more than $500,000.00 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

TITLE

1. This By-law may be cited for all purposes as Community Core Sports Court Capital Expenditure By-law No.17-TX-06.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all residents and members of the Westbank First Nation to construct the Community Core Sports Court as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Five Hundred Thousand ($500,000.00) Dollars from the Cumulative Fund to fund the project (the "Project Funds").

4. Any of the Project Funds not expended on the capital project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Project.

EFFECTIVE

5. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the Community Core Sports Court Project WFN By-law No.17-TX-06 having been:

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 14th day of August, 2017.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time by Council of the Westbank First Nation at a duly convened meeting held on the 28th day of August, 2017, is hereby enacted as a Westbank Law.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

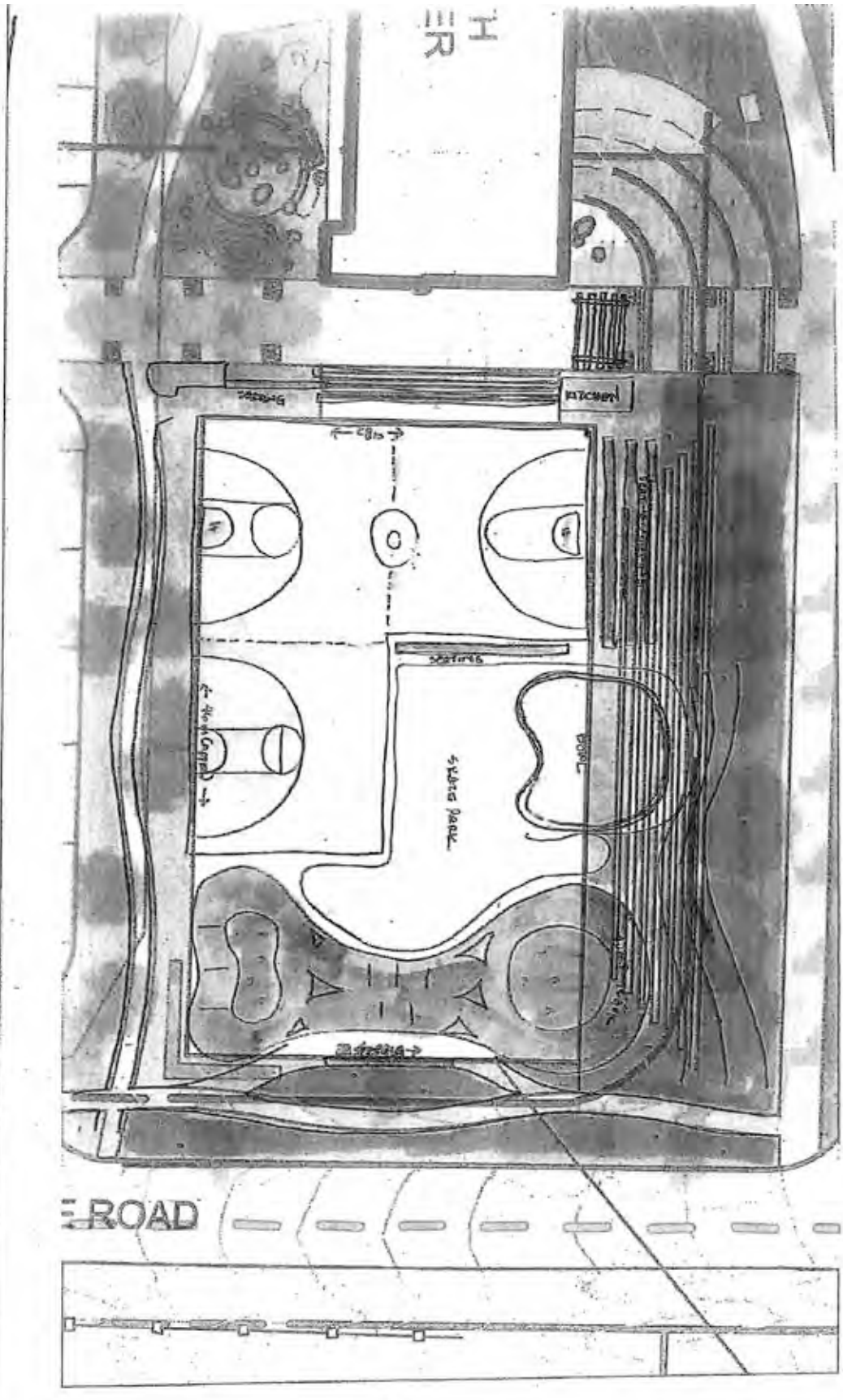
Councillor Thomas Konek

Councillor Fernanda Alexander

SCHEDULE "A"

BUDGET FOR COMMUNITY CORE SPORTS COURT PROJECT
WFN BY-LAW 17-TX-06

ITEM	COST	FUNDING SOURCE
Civil Engineering	$ 90,000.00	WFN, Local Government Services (LGS) All Work to be completed in 2017/18
Electrical	$ 54,000.00	
Sports Court (600m2)	$ 95,000.00	
Pump Track (650m2)	$110,000.00	
Skate Park (450m2)	$200,000.00	
Landscape (800m2)	$ 100,000.00	
Sub-Total	$649,000.00	
Total Cost	$ 700,000.00	WFN, LGS IR 9 Parks DCC
(71.43%) of total cost TOTAL	$500,000.00	WFN, LGS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Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 13th day of March 2017.

- **Westbank First Nation**
  Expenditure By-law Annual Budget 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION

By-law No. 17-TX-02

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law*, 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2017*".

1. That the following Schedule Expenditure By-law Annual Budget 2017 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*:

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, and this 13th day of March 2017.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

Councillor Thomas Konek

Councillor Fernanda Alexander

WESTBANK FIRST NATION - PROPERTY TAXATION
FINAL BUDGET 2017 - 2018

Line		2017	COMMENTS
	REVENUE		
1	Taxation Revenue	13,795,456	
2	Penalties & Interest	150,000	
3	Interest Earned on Bank Operating	50,000	
4	Misc. Revenue	38,000	
5	**Total Revenue**	**14,033,456**	
6			
7	Local Improvement Charge Bylaw 05-TX-03	166,901	
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	166,901	
9	***EXPENDITURES***	-	
10	**WFN Home Owner Grants**	**1,700,000**	
11			
12	**General Government Services:**		
13	Board of Review	29,550	
14	Ptax administration	157,320	
15	Finance	763,404	
16	WFN General Administration	1,296,420	
17	Legislative	686,710	
18	Intergovernmental Affairs	483,721	
19	Advisory Council	73,800	
20	Community Services	102,463	
21	Allowance for appeals	200,000	
24	**Total General Government Services**	**4,513,358**	
22			
24	**Protective Services**		
25	Westside Fire Protection	1,550,000	
26	Law Enforcement	307,554	
27	Law Development	-	
28	Residential Tenancy	47,110	
29	**Total Protective Services**	**1,904,664**	
30			
31	**Recreation Services**		
32	Parks & Recreation, and Youth	633,864	
33	**Total Recreation Services**	**633,864**	
34			
35	**Collections for other Governments**		
36	BCAA	160,000	
37	Municipal Service Agrmt: RDCO	605,000	
38	BC Transit Agreement	380,000	
39	Municipal Service Agrmt: WEST KELOWNA	410,000	
40	Tourism Westside	5,000	
41	Library Services	360,701	
42	**Total Collections for other Governments**	**1,920,701**	
43			
44	**Community Development Services**		
45	Asset Management Software	15,000	
46	Planning and Development	548,533	
47	Public Works, Garage	957,794	
48	**Total Community Development Services**	**1,522,327**	
49			
50	**Fiscal Services**		
51	Gallagher's Canyon reserve	10,000	
52	Stabilization Fund	-895,458	
53	Capital Projects Fund	1,350,000	
54	Contingency Fund	1,350,000	
55	**Total Fiscal Services**	**1,813,542**	
56			
57	**Environmental Health Services:**		
58	Environmental Health & Emergency	25,000	
59	**Total Environmental Health Services**	**25,000**	
60	**Total Expenses:**	**14,033,456**	
61	**Less interest and other revenues**	-238,000	
62	***TOTAL TAX REQUISITION***	**13,795,456**	

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 13th day of March 2017.

- **Westbank First Nation**
  Tax Rate Schedule Amending By-law 2017

Dated at Ottawa, Ontario, this 19 day of June 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION

By-law No. 17-TX-03

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law:

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2017".

1. That the following Schedule II - Tax Rate Schedule 2017 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, and this 13th day of March 2017.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

Councillor Thomas Konek

Councillor Fernanda Alexander

2017 TAX RATE SCHEDULE

By-law No. 17-TX-03
For the Taxation Year 2017

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2017
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR #10 and IR#12	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization	6.0939 44.2562 N/A N/A 21.4159 15.3599 N/A 10.5050

Manitoba

Keeseekoowenin Ojibway First Nation
Treaty No. 2 - The Riding Mountain Band
P.O. Box 100, Elphinstone, Manitoba R0J 0N0 Phone: (204) 625-2004 Fax: (204) 625-2042

CHIEF: Norman Bone **COUNCIL:** Barry Bone - Manuel Burns - Allison McKay - Robyn Nabess

BACKGROUND:

A. The Chief and Council of the Keeseekoowenin First Nation desires to establish a By-law to regulate access to the Reserves and to provide for removal of persons trespassing.

B. The Chief and Council of the Keeseekoowenin First Nation is empowered to make such a By-law, and any matter ancillary thereto pursuant to paragraphs 81(1)(p), (q) and (r) of the Indian Act. See attached "Appendix A" for legal description of lands.

C. It is deemed to be expedient and necessary, for the benefit, comfort and safety of the residents and members of the Reserve, to provide for the removal of persons trespassing.

NOW THEREFORE the Chief and Council of the Keeseekoowenin First Nations hereby resolves to make the following Trespass By-law:

Short title

1. This By-law may be cited as the "Keeseekoowenin Trespass By-law".

Interpretation

2. In this By-law,

"Chief and Council" means the Chief and Council of the Keeseekoowenin First Nation as defined in the *Indian Act;*

"Occupier" includes,

a) the Chief and Council in its capacity of managing Premises owned by the Keeseekoowenin First Nation;
b) a person who is in lawful possession of a Premise pursuant to a certificate of possession, lease, permit or allotment by Chief and Council; or
c) a person who has the responsibility for and control over the condition of a Premise or the activities carried on there, or control over persons allowed to enter the Premises;

"Officer" means any police officer, peace officer or other person charged with the duty to preserve and maintain the public peace, and any person appointed by the Chief and Council for the purpose of maintaining law and order on the Reserves;

"Premise" means a residential home, building, improvement, structure, trailer, portable structure or fenced lot used for a residence, business or by the Keeseekoowenin First Nation;

"Reserve" means the Reserves of the Keeseekoowenin First Nations, including 61, 61A and 61B Reserve lands;

"Trespass" means entering or remaining without lawful authority in a Premise, on the Reserve or without the authorization of an Occupier.

1

KEESEEKOOWENIN FIRST NATION
TRESPASS BY-LAW NO. 2017-07

Designation of Areas

3. The Chief and Council may, by Band Council resolution,

   a) designate locations and lots on the Reserve, including the foreshore, which are open or restricted to the public and at which "no Trespass" notices shall be installed; and

   b) designate locations on the Reserve in which the carrying on of certain activities is permitted or prohibited, including the use of an all-terrain vehicle (ATV).

Prohibited Purposes and Trespass

4. A person, other than a person referred to in paragraph 5, who conducts any of the following activities on the Reserve, namely

   a) hunting, fishing or trapping, except by Band members who have the exclusive right to hunt, fish and trap on the Reserve;

   b) hawking or peddling of wares or merchandise;

   c) loitering;

   d) camping, except in areas of the Reserve designated by Chief and Council pursuant to paragraph 3;

   e) accessing the foreshore, except in areas of the Reserve designated by Council pursuant to paragraph 3;

   f) operation of an all-terrain vehicle (ATV), non-motorized vehicle or vehicle on roads and trails that are not open to the public, except in areas of the Reserve designated by the Chief and Council pursuant to paragraph 3;

   g) dumping of refuse;

   h) soliciting financial assistance; or

   i) any other activity that is prohibited by law or a Band-by-law,

   shall be deemed to be frequenting the Reserve for a prohibited purpose and in Trespass.

Right of Access

5. Paragraph 4 does not apply to the following persons who have a right of access to the Reserve:

   a) members of the First Nation;

   b) a person who is a lawful resident of the Reserve and their invitees subject to the terms and conditions of the residential tenancy agreement;

   c) a person who has authorization from the First Nation;

   d) a lessee and their invitees subject to the terms and conditions of the lease;

   e) a permittee and those granted a right of an access under the permit subject to the terms and conditions of the permit;

   f) a person authorized by a law or Band By-law;

   g) a person travelling on a public road through the Reserve;

   h) a person participating in authorized activities by the Band; or

KEESEEKOOWENIN FIRST NATION
TRESPASS BY-LAW NO. 2017-07

i) a person who is accessing the Reserve for any social or business purpose at the permission of the First Nation,

except as may be limited by paragraph 3.

Trespass of Premise an Offence

6. Everyone who does not act under a right or authority conferred by law and who, without the express permission of the Occupier or the Chief and Council, whichever is applicable,

a) enters a Premise when entry is prohibited by notice,

b) engages in an activity in the Premise when the activity is prohibited by notice, or

c) does not leave the Premise immediately after he or she is directed to do so by the Occupier of the Premise or a person authorized by the Occupier,

is guilty of an offence.

7. Entry on a Premise may be prohibited by notice to that effect and entry is prohibited without any notice on a Premise that is enclosed or fenced in a manner that indicates the Occupier's intention to keep persons out of the Premise or to keep animals on the Premise.

Method of Giving Notice

8. A notice under this By-law may be given,

a) orally or in writing; or

b) by means of signs posted so that a sign is clearly visible in daylights under normal conditions from the approach to each ordinary point of access to the Premise or the area of the Reserve to which it applies.

9. For purposes of this By-law, a person has notice not to Trespass or not to engage in certain activities when he or she has been given notice by word of mouth or in writing by the Chief and Council, an Officer or an Occupier, as applicable, to refrain from entering or from remaining on the Premises or the Reserve.

10. A sign posted for purposes of this section shall bear the words "no trespassing" or "carrying on of (describe the activity) is prohibited within (describe the area)".

11. Every person who tears down, removes, damages, defaces or covers up a sign posted under this By-law that has been posted by the Chief and Council or the Occupier commits an offence.

Enforcement

12. An Officer may order any person who is in Trespass to leave the Reserve or Premises immediately and may order any person who engages in a prohibited activity to cease immediately.

13. Where a person fails or refuses to obey an order made under paragraph 12, an Officer may take such reasonable measures as may be necessary to remove the person from the Premises or the Reserve.

14. No person shall fail or refuse to comply with an order made under paragraph 12, or shall resist or interfere with an Officer acting under paragraph 13.

KEESEEKOOWENIN FIRST NATION
TRESPASS BY-LAW NO. 2017-07

Penalty

15. A person who violates any provision of this By-law commits an offence and is liable on summary conviction to a fine not exceeding $1,000.00 or to imprisonment for a term not exceeding thirty days, or both.

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Keeseekoowenin First Nation this 6 day of September, 2017.

Voting in favour of the By-law are the following members of the Chief and Council:

Chief Norman Bone

Councillor Barry Bone

Councillor Manuel Burns

Councillor Allison McKay

Councillor Robyn Nabess

being the majority of those members of the Chief and Council of the Keeseekoowenin First Nation present at the aforesaid meeting of the Chief and Council.

The quorum of the Council is 3 members. The number of members of the Council present at the meeting: ____

4

KEESEEKOOWENIN FIRST NATION
TRESPASS BY-LAW NO. 2017-07

I, Norman Bone, Chief of the Keeseekoowenin First Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development pursuant to subsection 82(1) of the *Indian Act*, this 7 day of September, 2017.

Chief Norman Bone

Witness

5

KEESEEKOOWENIN FIRST NATION
TRESPASS BY-LAW NO. 2017-07

APPENDIX A

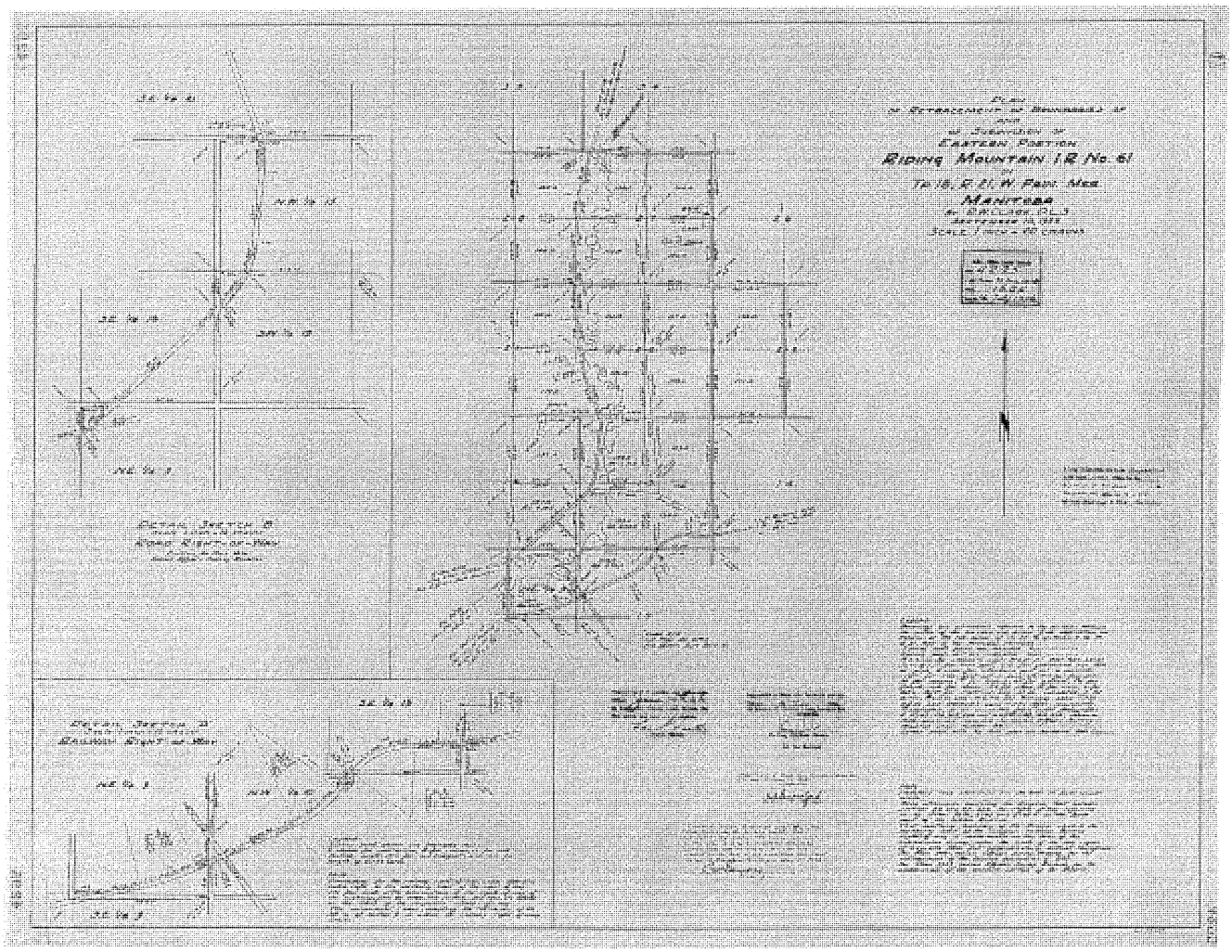
LISTING OF THE 3 RESERVE LANDS

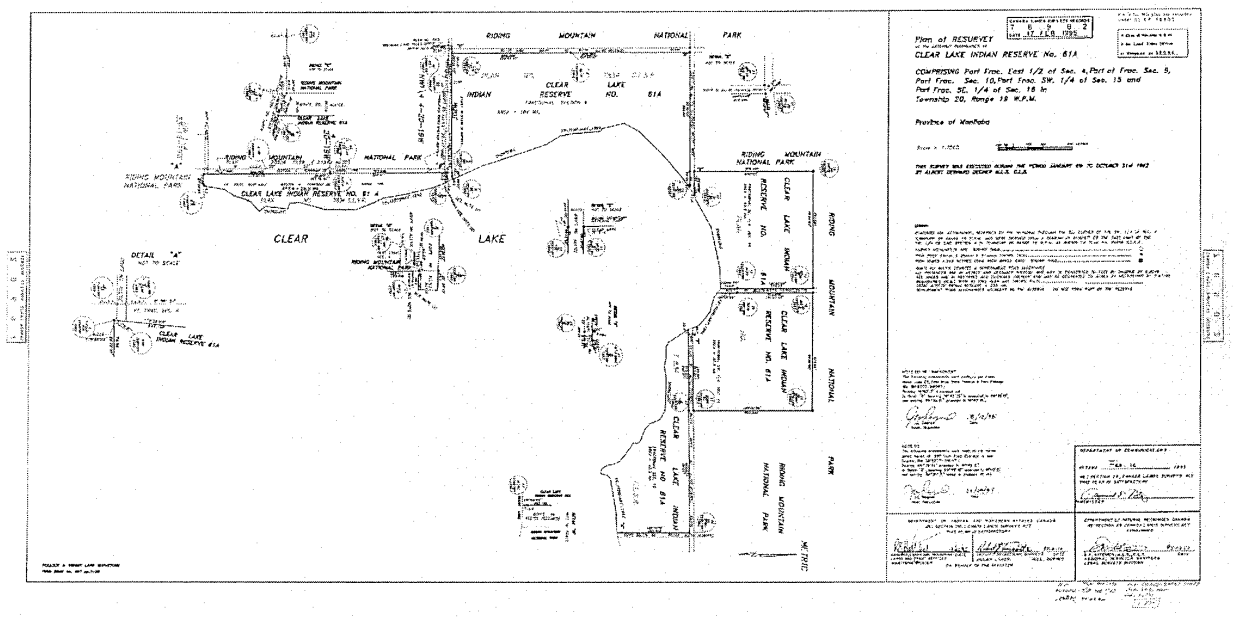
DESCRIPTION: KEESEEKOOWENIN INDIAN RESERVE LANDS

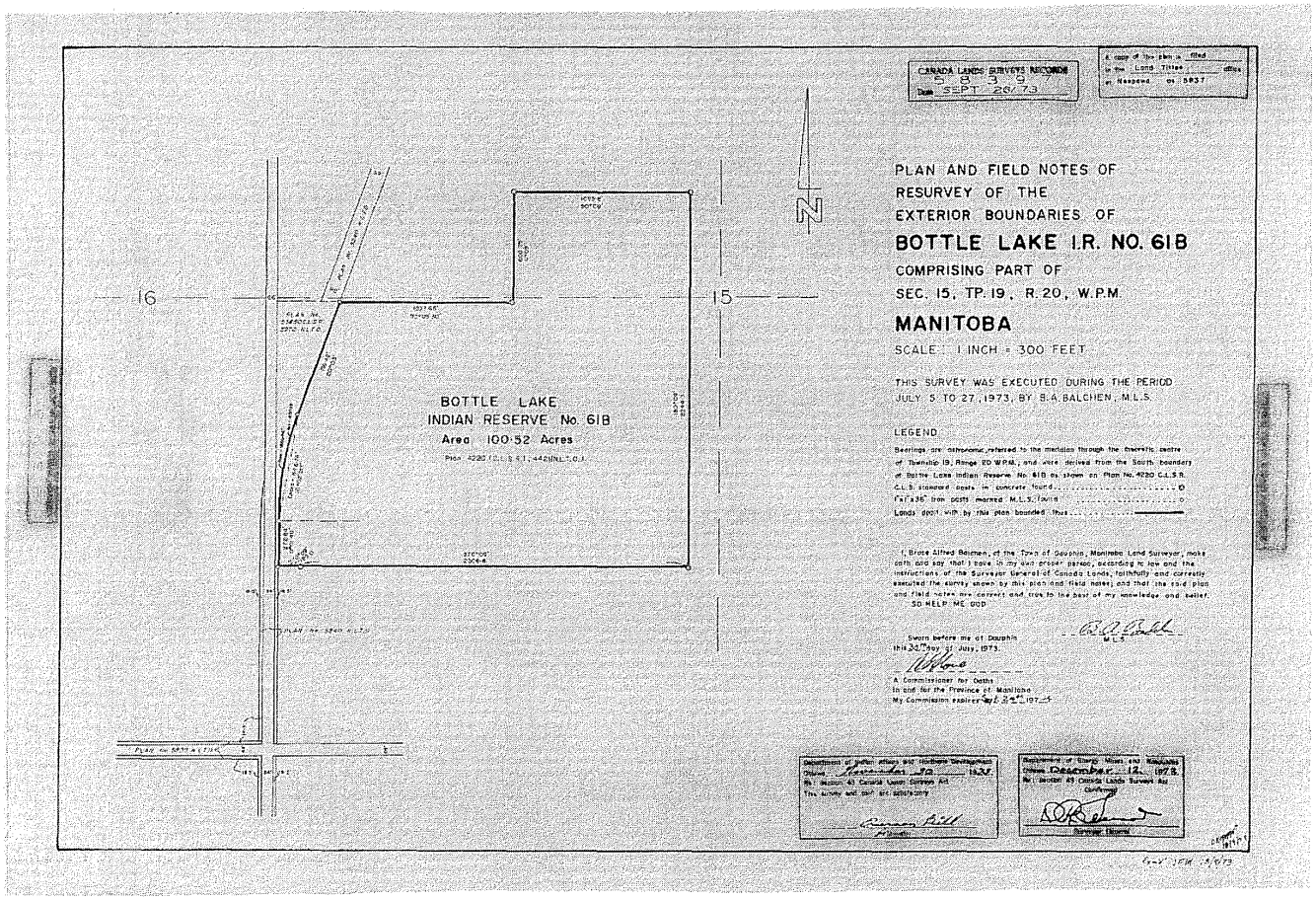
LOCATION	CANADA LANDS SURVEY SYSTEM
KEESEEKOOWENIN INDIAN RESERVE 61	4295 CLSR MB
CLEAR LAKE INDIAN RESERVE 61A	76982 CLSR MB
BOTTLE LAKE INDIAN RESERVE 61B	58397 CLSR MB

OFFICIAL MAP NUMBERS PROVIDED BY NATURAL RESOURCES CANADA

7


Riding Mountain I.R No. 61
Manitoba


Plan of SURVEY
CLEAR LAKE INDIAN RESERVE No. 61A
COMPRISING Part Frac. East 1/2 of Sec. 4, Part of Frac. Sec. 5,
Part Frac. Sec. 10, Part Frac. SW. 1/4 of Sec. 15 and
Part Frac. SE. 1/4 of Sec. 16 in
Township 20, Range 19 W.P.M.
Province of Manitoba
RIDING MOUNTAIN NATIONAL PARK
CLEAR LAKE INDIAN RESERVE No. 61A
CLEAR
LAKE
DETAIL "A"
NOT TO SCALE


CANADA LANDS SURVEYS RECORDS
5837
Date SEPT. 26/73
A copy of this plan is filed in the Land Titles office at Neepawa as 5837
PLAN AND FIELD NOTES OF
RESURVEY OF THE
EXTERIOR BOUNDARIES OF
BOTTLE LAKE I.R. NO. 61B
COMPRISING PART OF
SEC. 15, TP. 19, R. 20, W.P.M.
MANITOBA
SCALE 1 INCH = 300 FEET
THIS SURVEY WAS EXECUTED DURING THE PERIOD
JULY 5 TO 27, 1973, BY B.A.BALCHEN, M.L.S.
LEGEND
Bearings are astronomic referred to the meridian through the easterly centre of Township 19, Range 20 W.P.M., and were derived from the South boundary of Bottle Lake Indian Reserve No. 61B as shown on Plan No. 4230 C.L.S.R.
C.L.S. standard posts in concrete found
Fence posts marked M.L.S. found
Lands dealt with by this plan bounded thus
I, Bruce Alfred Balchen, of the Town of Dauphin, Manitoba Land Surveyor, make oath and say that I have in my own proper person, according to law and the instructions of the Surveyor General of Canada Lands, faithfully and correctly executed the survey shown by this plan and field notes, and that the said plan and field notes are correct and true to the best of my knowledge and belief.
SO HELP ME GOD
Sworn before me at Dauphin
this 31st day of July, 1973.
A Commissioner for Oaths
in and for the Province of Manitoba
My Commission expires
M.L.S.
16
15
BOTTLE LAKE
INDIAN RESERVE No. 61B
Area 100.52 Acres
Plan 4230 C.L.S.R.
Department of Indian Affairs and Northern Development
Ottawa November 30 1973
Department of Energy, Mines and Resources
Ottawa December 12, 1973

ROLLING RIVER FIRST NATION
"TREATY FOUR - 1874"
"As long as the sun shines, grass grows and river flows"

CHIEF:
MICHAEL L. McKAY

COUNCILLORS:
MICHAEL L. McKAY
GILBERT SHORTING
CLAUDE SHANNACAPPO

BY-LAW NO. 003 291 67
of the Rolling River Nation

A By-Law for the Prevention of Disorderly Conduct

WHEREAS the Council of Rolling River Nation desires to make a By-Law governing the prevention of Disorderly Conduct, with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, R.S.C. c. I-5, and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of Rolling River Nation is empowered to make such By-Law pursuant to paragraphs 81(1)(d), (q) and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Rolling River Nation Indian Reserve to provide for the prevention of Disorderly Conduct on the reserve;

NOW THEREFORE the Council of Rolling River Nation hereby makes the following By-Law:

Short Title

1. This By-Law may be cited as the "Rolling River Nation Disorderly Conduct By-Law".

Interpretation

2. In this By-Law,

"*Band*" means the Rolling River Nation;

"*Council*" means the Chief and Council of the Rolling River Nation;

"*Disorderly Conduct*" means any act or behaviour, including

P.O. BOX 145, ERICKSON, MANITOBA R0J 0P0 PHONE: (204) 636-2211 636-2386 FAX: (204) 636-7823

(a) fighting;
(b) making or causing unreasonable noise;
(c) using abusive language;
(d) using offensive or indecent gestures or displays;
(e) being drunk or impaired;
(f) loitering;
(g) exposing, firing or discharging any gun, pistol or other firearm, or using or threatening to use any other article as a weapon; or
(h) interfering in any manner with the orderly conduct of commercial, administrative, educational, recreational, health care, religious or ceremonial activities on the Reserve, that disrupts public order on the reserve, scandalizes the community, or causes public inconvenience, annoyance or alarm;

"*Officer*" means any police officer, Community Safety Officer, police constable or other person charged with the duty to preserve and maintain the public peace, and a By-Law officer or any other person appointed by the Council for the purpose of maintaining law and order on the reserve;

"*Person*" includes a corporation;

"*Reserve*" means the Rolling River Indian Reserves 67, 67A, 67B, and any other reserve lands under the authority of Council.

Disorderly Conduct

3. (1) Everyone who commits an act of Disorderly Conduct is guilty of an offence.

(2) An Officer may order any person who is engaging in any Disorderly Conduct to stop such conduct immediately.

Enforcement

4. (1) Where a person who has been ordered to stop engaging in Disorderly Conduct, fails or refuses to comply with the order, an Officer may take such reasonable measures as are necessary to stop the Disorderly Conduct.

(2) A person who fails or refuses to comply with an order made under subsection 3(2), or who resists or interferes with an Officer acting under subsection 4(1), commits an offence.

Penalty

5. A person who commits an offence under this By-Law is liable on summary conviction to a fine not exceeding $1,000 or to imprisonment for a term not exceeding thirty days, or to both.

Coming Into Force

6. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

This By-Law is hereby made at a duly convened meeting of the Council of the Rolling River Nation this 31 day of AUGUST, 2017.

Voting in favour of the By-Law are the following members of the Council:

Chief Michael McKay

Councillor Gilbert Shorting

Councillor Michael McKay

Councillor Claude Shannacappo

being the majority of those members of the Council of the Rolling River Nation present at the aforesaid meeting of the Council.

The quorum of the Council is three members.

Number of members of the Council present at the meeting: 4

RECEIVED
AUG 31 2017

ROLLING RIVER FIRST NATION
"TREATY FOUR - 1874"
"As long as the sun shines, grass grows and river flows"

CHIEF:
MICHAEL L. McKAY

COUNCILLORS:
MICHAEL L. McKAY
GILBERT SHORTING
CLAUDE SHANNACAPPO

BY-LAW NO. 002 291 67
of the Rolling River First Nation

Being a By-Law for the Removal and Punishment of Persons Trespassing or Frequenting the Reserve for Prohibited Purposes

WHEREAS the Council of the Rolling River First Nation desires to establish a By-Law to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

AND WHEREAS the Council of the Rolling River First Nation is empowered to make such By-Law, and any matter ancillary thereto pursuant to paragraphs 81(1)(p), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5;

AND WHEREAS it is deemed to be expedient and necessary, for the benefit, comfort and safety of the inhabitants of the Rolling River First Nation reserve, to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

NOW THEREFORE the Council of the Rolling River First Nation hereby makes the following By-Law:

Short title

1. This By-Law may be cited as "Rolling River First Nation Removal of Trespassers By-Law".

Interpretation

2. In this By-Law,

"*Council*" means the Chief and Council of the Rolling River First Nation;

P.O. BOX 145, ERICKSON, MANITOBA R0J 0P0 PHONE: (204) 636-2211 636-2386 FAX: (204) 636-7823

"*officer*" means any police officer, Community Safety Officer, police constable, special constable or other person charged with the duty to preserve and maintain the public peace, and any person appointed or contracted by the Council for the purpose of maintaining law and order on the reserve;

"*reserve*" means the reserves of the Rolling River First Nation and includes Rolling River Indian Reserves 67, 67A, 67B, and any other reserve lands under the authority of Council;

"*trespass*" means the entry onto, or the presence on, the reserve by a person without lawful justification.

Prohibited Purposes

3.1 Any person, other than a person referred to in subsection (2), who without authorization from the Council, conducts on the reserve any of the following activities including, but not limited to:

a) hunting, fishing or trapping;
b) hawking or peddling of wares or merchandise;
c) loitering;
d) soliciting financial assistance;
e) disorderly conduct;
f) illegal or unauthorized activity

shall be deemed to be frequenting the reserve for a prohibited purpose.

3.2 Subsection (1) does not apply to:

a) a person who is a lawful resident of the reserve; or
b) a person who, pursuant to any duly enacted By-Law of the Rolling River First Nation, holds a valid licence to conduct any activity referred to therein or is otherwise permitted to conduct that activity.

3.3 An officer may order any person who trespasses on the reserve or who frequents the reserve for a prohibited purpose to leave the reserve immediately.

3.4 Where a person who has been ordered to leave the reserve fails or refuses to do so, an officer may take such reasonable measures as may be necessary to remove the person from the reserve.

3.5 A person who fails or refuses to comply with an order made under subsection (1) to leave the reserve, or shall resist or interfere with an officer acting under subsection (2) commits an offence.

Penalty

4. A person who violates any provision of this By-Law commits an offence and is liable on summary conviction to a fine not exceeding $1,000.00 or to imprisonment for a term not exceeding thirty days, or to both.

5. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

This By-Law is hereby made at a duly convened meeting of the Council of the Rolling River First Nation this 03 day of July, 2017.

Voting in favour of the By-Law are the following members of the Council:

Chief Michael McKay

Councillor Claude Shannacappo

Councillor Gilbert Shorting

Councillor Michael McKay

being the majority of those members of the Council of the Rolling River First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is three members.

Number of members of the Council present at the meeting: 03

Tataskweyak Cree Nation

Community Protection Bylaw,

2017-02

Tataskweyak Cree Nation
Community Protection Bylaw 2017-02

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Schedule "A"

Reserves/Settlements/Villages....15

Tataskweyak Cree Nation
Community Protection Bylaw 2017-02

WHEREAS:

A. Chief and Council of the Tataskweyak Cree Nation have an obligation to ensure that the remote location of its Reserves are managed in a way that maximizes the protection of its Members and residents, particularly children and other vulnerable community members;

B. Chief and Council of the Tataskweyak Cree Nation, in accordance with tradition, recognize the importance of the collective rights of the community and the priority of those collective rights over certain rights of the individual;

C. Chief and Council of the Tataskweyak Cree Nation desire to make a Bylaw governing the observance of law and order of Members and other persons on the Reserve with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, the prevention of disorderly conduct and nuisances, and the residence of Members and other persons on the Reserve and for the imposition of a penalty for a violation thereof;

D. Chief and Council of the Tataskweyak Cree Nation wishes to ensure that its Members and other residents can live on Tataskweyak Cree Nation Reserves in relative safety;

E. The practice of banishment has been part of Tataskweyak Cree Nation traditional aboriginal customary law as a remedy for dealing with individuals who posed a threat to Members or the community;

F. The Members of the Tataskweyak Cree Nation have been consulted and support a bylaw which would allow Council to restrain from residing or entering onto Tataskweyak Cree Nation Reserves persons, including Members, who pose a threat to the community, their children or other vulnerable community members;

G. Sections 81(a), (c), (d), (p),)(p.1), (q) and (r) of the *Indian Act* empower the Chief and Council to pass bylaws to provide for the health of residents on the reserve, the observance of law and order, the prevention of disorderly

conduct and nuisances, the removal and punishment of persons trespassing on reserve or frequenting the reserve for prohibited purposes, the residence of Members and other persons on the Reserve, in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;

H. This Bylaw balances the rights of the individual guaranteed under the *Canadian Charter of Rights and Freedoms* and the *Canadian Human Rights Code* with the safety of the Members of the Tataskweyak Cree Nation, the community, its children and the vulnerable;

Now Therefore Chief and Council of the Tataskweyak Cree Nation hereby enact the following Bylaw:

PART 1. NAME

1.1 This Bylaw may be cited as the *Community Protection Bylaw, 2017-02.*

PART 2. DEFINITIONS

2.1 For the purposes of this Bylaw, the following definitions apply:

"**Court**" means any federal or provincial court of competent jurisdiction;

"**Council**" means the Chief and Council of the Tataskweyak Cree Nation as defined in the *Indian Act*, as duly constituted;

"**Criminal Code**" means the *Criminal Code of Canada*, R.S.C. 1985, c. C-46, as amended or replaced from time to time;

"**Enforcement Officer**" means any RCMP, police officer, police constable, peace officer or other person charged with the duty to preserve and maintain the peace, and a First Nation Safety Officer, Bylaw enforcement officer or any other person appointed by Chief and Council for the purposes of maintaining law and order;

"**First Nation Safety Officer**" means a person appointed by Tataskweyak Cree Nation who is authorized to enforce this Bylaw and any lawful, safety-related bylaws enacted by TCN;

"**Indictable Offence**" includes a hybrid offense that proceeded by way of summary conviction;

"**Justice Committee"** means the committee appointed by Council;

"**Member**" means a person whose name appears on the TCN band list;

"**TCN**" means the Tataskweyak Cree Nation;

"**Removal Order**" means a decision under this Bylaw to prohibit a person from residing or being on Reserve;

"**Reserve**" means lands reserved for Tataskweyak Cree Nation within the meaning of the *Indian Act*, R.S.B.C.1985, c.I-5 (see Schedule #1);

"**Resolution**" means a decision made by a majority of the Justice Committee at a duly convened meeting of the Justice Committee.

PART 3. PUBLICATION OF BYLAW

3.1 Upon the coming into force of this Bylaw, Council shall:

(a) Cause the Bylaw to be published in the First Nation Gazette;

(b) Post the Bylaw in a public area in the TCN Administration Building including a notice containing:

(i) The date that this Bylaw is in force; and

(ii) A summary of this Bylaw.

PART 4. APPLICATION OF BYLAW

Bylaw applicable to TCN Reserves

4.1 This Bylaw applies only to TCN Reserves.

Bylaw applicable to Members and non-Members

4.2 This Bylaw applies to all persons, including Members.

4.3 Unless the context otherwise clearly indicates, words used in the singular

include the plural, the plural includes the singular, and the neuter gender includes the masculine and the feminine.

PART 5. COMPLAINT TO JUSTICE COMMITTEE

5.1 Any ten (10) Members, including Council, who wish that an order be made under this Bylaw may submit a written petition to the Justice Committee stating that the Members signing the petition believe the TCN Reserve and people residing on it are being adversely affected by the activities being undertaken by certain people residing or frequenting the TCN Reserve. The following grounds for the petition include:

(a) reasonable grounds to believe that the person is a drug trafficker or dealer and is frequenting the Reserve for prohibited reasons; or

(b) reasonable grounds to believe the person has violated Section 4.2 the TCN Intoxicant Bylaw, 2017-01; or

(c) the person has been charged with contravening Section 4.2 of the TCN Intoxicant Bylaw, 2017-01; or

(d) reasonable grounds to believe that the person has committed an indictable offence contrary to the *Criminal Code* or other federal enactment, which offense has endangered the life or safety of one or more persons; or

(e) the person has been charged with an indictable offence contrary to the *Criminal Code* or other federal enactment, which offense has endangered the life or safety of one or more persons but the charge(s) have not yet been brought to trial or otherwise resolved; or

(f) the person has been convicted of an indictable offence under the *Criminal* Code or other federal enactment for which a pardon or record suspension has not been granted, which offense has endangered the life or safety of one or more persons; or

(g) any other reasonable grounds to believe that the person poses a serious physical or psychological threat to another person on the Reserve.

PART 6. ACTION OF JUSTICE COMMITTEE AFTER RECEIVING A PETITION

6.1 At any time after receiving the petition, the Justice Committee may

(a) Request that the petition be investigated by an Enforcement Officer(s);

(b) Request further information;

(c) Send a warning letter to the person subject to the petition or if the affected person is less than eighteen (18) years of age, to the affected person's parents or guardians and any applicable child welfare agency;

(d) Attempt to resolve the petition by agreement or informal action;

(e) Issue a Removal Order under PART 7;

(f) Decide not to act on the petition;

(g) Take any other action that the Justice Committee considers appropriate.

6.2 The decision to do any of the things referred to in subsection 6.1 or to stop doing any of them at any time is within the discretion of the Justice Committee.

6.3 The Justice Committee shall notify the petitioners, and provide reasons, if they decide not to act on the petition or not continue acting.

PART 7. REMOVAL ORDER

7.1 The Justice Committee must not issue a Removal Order under this Part unless it is reasonably satisfied that the presence of the person subject to the petition poses a real threat to the health, safety or wellbeing of any person residing on TCN Reserves.

7.2 A Removal Order under section 6.1(e) shall not be considered under this Bylaw if, at the time of the petition, the person subject to the petition, is under the age of twelve (12) years.

7.3 The Justice Committee may issue a Removal Order if it is satisfied that

(a) Any of the grounds in section 5.1 are occurring; and

(b) Persons on the Reserve are being adversely affected by the activities.

7.4 When deciding whether to issue a Removal Order under this Part, the Justice Committee shall meet in private to consider the option and shall determine whether or not, in the opinion of the Justice Committee, the requirements of PART 5 are present.

If the person subject to the Removal Order is a Member

7.5 If the person subject to the Removal Order is a Member, the Justice Committee may:

(a) Issue a Removal Order for a defined period of time; or

(b) Issue a Removal Order pending the final resolution of the charges;

(c) Decide not to issue a Removal Order; or

(d) Make such further or other Resolution as the Justice Committee deems appropriate and necessary for ensuring the health and safety of the community.

If the person subject to the Removal Order is a Non-Member

7.6 If the person subject to the Removal Order is a non-Member, the Justice Committee may:

(a) Issue a permanent Removal Order;

(b) Issue a Removal Order for a defined period of time;

(c) Issue a Removal Order pending the final resolution of the charges; or

(d) Decide not to issue a Removal Order.

7.7 A Removal Order must contain:

(a) The name of the person subject to the Removal Order;

(b) a provision describing the activities in respect of which the order is made;

(c) The time and date upon which the Removal Order is effective;

(d) a provision requiring any or all persons to vacate the Reserve on or before a date specified in the Removal Order;

(e) if a person is party to a tenancy agreement or lease, a provision terminating the tenancy agreement or lease of any tenant of the property on the date specified under subsection (c);

(f) a provision enjoining all persons from causing, contributing to, permitting, or acquiescing in the activities, beginning on the day after the person is served with the order and continuing until the order ceases to be in effect;

(g) a provision fixing the date on which the order ceases to be in effect, if applicable.

7.8 A decision of the Justice Committee under this Part shall be sent to the RCMP, the petitioners, the person subject to the Removal Order, and if the person subject to the Removal Order is less than eighteen (18) years of age, the person subject to the Removal Order' s parents or guardians, and the appropriate child welfare agency, and shall be posted publicly in the TCN Administration Building.

PART 8. APPLICATION TO RECONSIDER THE REMOVAL ORDER

8.1 A person subject to the Removal Order under PART 7 may request a hearing with the Justice Committee to reconsider the Removal Order.

Time for applying

8.2 The person subject to the Removal Order must make an application within 14 days after he or she is served with the Removal Order.

8.3 The Justice Committee may extend the time for making the application if it is satisfied that the extension is in the interests of justice.

8.4 If a hearing is requested, as set out in section 8.1 the Justice Committee shall hold the hearing as soon as is reasonably practicable.

8.5 At least seven (7) days prior to the hearing, the Justice Committee shall:

(a) Give written notice by way of personal service to the person subject to the Removal Order informing him or her of the date, time and place of the hearing and that he or she has a right to present submissions to the Justice Committee in writing, by telephone or in person; and

(b) Use reasonable efforts to give written notice by way of personal service to each petitioner of the date, time and place of the hearing and informing each petitioner that he or she has a right to appear at to present submissions in writing or in person; and

(c) Post a copy of the notice of the hearing in a public area in the TCN Administration Building.

8.6 If the person subject to the Removal Order is incarcerated, notice pursuant to section 8.5(a) will be sufficient if it is sent to his or her attention at the correctional facility.

8.7 If the person subject to the Removal Order is less than eighteen (18) years of age, notice pursuant to section 8.5(a) shall also be given to the person subject to the Removal Order's parents or guardians and any applicable child welfare agency.

8.8 At the hearing, the Justice Committee shall:

(a) Provide each petitioner, the person subject to the Removal Order, and if section 8.7 applies, the parents or guardians of the person subject to the Removal Order, and the child welfare agency, an opportunity to present evidence and to make oral and written submissions, or both, on the petition; and

(b) Provide any other Member present at the hearing with an opportunity to be heard as far as time and circumstances reasonably permit.

8.9 The Justice Committee can revise or revoke the Removal Order if it is satisfied that

(a) that neither the person subject to the Removal Order nor any member of his or her household caused or contributed to any of the activities

in respect of which the Removal Order was made;

(b) that no person who caused or contributed to any of the activities is still present on Reserve or occupying the property;

(c) the circumstances described in sub-section 5.1(a), 5.1(b), 5.1(d), or 5.1(g) no longer exist and that the safety of the community or any Member would not be compromised by cancelling the Removal Order.

8.10 A decision of the Justice Committee pursuant to this Part shall be final and not subject to appeal.

PART 9. EFFECTIVE TIME OF REMOVAL ORDER

9.1 Where the Justice Committee has issued a Removal Order pending the resolution of the charges pursuant to sub-section 7.5(b) or 7.6(c), such Removal Order shall expire where the final resolution of the charges after trial and any resulting appeals is an acquittal or stay of proceedings, on the date the charges are so resolved.

When the Removal Order comes into effect

9.2 Notwithstanding section 21.2, where a Removal Order has been issued under this Bylaw, the person subject to the Removal Order must leave the Reserve by the time and date upon which the Removal Order is effective, pursuant to section 7.7(c), which shall not be less than 24 hours.

Time order in effect

9.3 Once a Removal Order comes into effect, it subsists until it expires according to its terms or is cancelled pursuant to PART 12.

Personal belongings

9.4 The person subject to the Removal Order must remove their personal belongings from the property by the time and date upon which the Removal Order is effective.

9.5 If an individual believes they have personal belongings that remain on the property where they were residing after the Removal Order takes effect, the

individual may contact the TCN Executive Director and:

(a) provide a detailed list of personal belongings and arrange to have the personal belongings delivered to an agreed-upon location off Reserve; or

(b) at the sole discretion of the TCN Executive Director, arrange for re-entry onto Reserve in the presence of an Enforcement Officer for a specified period of time to gather and remove the personal belongings.

PART 10. VISITS

10.1 A person subject to the Removal Order may apply to the Justice Committee for permission to visit the Reserve for the purposes of funerals, ceremonies, and other special occasions.

10.2 A person making an application under section 10.1 shall include in his or her application the dates upon which the person proposes to visit the Reserve, the purpose of the visit, where on the Reserve the person will be present, and any additional information or submissions the person wishes the Justice Committee to consider.

10.3 The Justice Committee shall use its best efforts to consider and determine applications under this Part immediately, and in advance of the proposed visitation dates.

10.4 The Justice Committee may consider and determine applications pursuant to sub-section 10.1 on the basis of the written application, and is not required to hold a hearing into the matter.

10.5 The Justice Committee will notify the petitioners if an application to visit the Reserve has been approved.

10.6 A decision by the Justice Committee under this Part is final and not subject to appeal.

PART 11. PERSONS NOT AFFECTED

11.1 No Removal Order shall impact upon the ability of the spouse or children of

the person subject to the Removal Order to continue to reside on Reserve or visit the Reserve.

PART 12. CANCELLATION OF REMOVAL ORDER RESOLUTION

When a Removal Order must be cancelled

12.1 The Justice Committee must cancel a Removal Order if it is satisfied that the circumstances described in sub-section 5.1(a), 5.1(b), 5.1(d), or 5.1(g) no longer exist and that the safety of the community or any Member would not be compromised by cancelling the Removal Order.

Application for cancellation of Removal Order

12.2 A person subject to the Removal Order may apply to the Justice Committee for cancellation of the Removal Order.

Justice Committee must consider application within a reasonable time frame

12.3 As soon as reasonably practicable after receiving an application under section 12.2, the Justice Committee must:

(a) Consider the application at a duly convened Justice Committee meeting; and

(b) By Resolution, either:

(i) approve the application for cancellation; or

(ii) reject the application for cancellation, with reasons.

12.4 A person subject to the Removal Order whose application for cancellation has been rejected by the Justice Committee is prohibited from making a further application for cancellation of the Removal Order for six (6) months after the reasons for rejection have been provided.

Meeting must be in camera

12.5 A Justice Committee meeting held under section 12.3(a) must be held *in camera.*

Cancellations must be made by Resolution

12.6 A cancellation of a Removal Order under section 12.1 or 12.3 must be made by Resolution.

PART 13. JUSTICE COMMITTEE

Terms of reference

13.1 Council may prepare a written mandate and terms of reference for the Justice Committee that are consistent with this Bylaw.

Rules and procedures

13.2 The Justice Committee may establish rules governing the conduct of hearings and procedures under this Bylaw and shall retain records of its proceedings.

13.3 For the purpose of hearing and determining petitions seeking a Removal Order of a person from the Reserve under this Bylaw, a quorum of the Justice Committee is required.

PART 14. NO LIABILITY FOR DECISIONS MADE IN GOOD FAITH

14.1 TCN, including Council, the Justice Committee, or any person acting on authority of, or under the direction of Council, is not liable for any damages arising from the making of a Removal Order, providing that the order was made in good faith.

PART 15. ENFORCEMENT

15.1 This Bylaw is enforceable by any Enforcement Officer.

15.2 An Enforcement Officer may order any person who is, or in the absence of evidence to the contrary, appears to be, frequenting or residing on the Reserve contrary to this Bylaw, and who is not entitled to be or reside on the Reserve, to leave the Reserve.

15.3 Any person who fails or refuses to comply with an order under sub-section 15.2 commits an offence and is subject to the applicable penalties.

15.4 Any person who fails or refuses to comply with a Removal Order made under

this Bylaw, or who assists a person who is the subject of a Removal Order to continue to reside on or visit the Reserve, commits an offence and is liable on summary conviction to a fine not exceeding one thousand dollars ($1,000.00) or to imprisonment for a term not exceeding thirty (30) days, or both.

PART 16. JUDCIAL REVIEW

16.1 On any application for judicial review in respect of a Resolution made under this Bylaw, the Court shall take notice of the specialized knowledge and expertise of the members of the Judicial Council and Council with respect to the history, culture and values of the TCN, as well as the best interests of TCN.

PART 17. NOTICE

17.1 Any notice which is required to be provided to TCN under this Bylaw shall be effected as follows:

By mail: Justice Committee,
Tataskweyak Cree Nation,
PO BOX 250
SPLIT LAKE, MB, R0B 1P0

By facsimile: (204) 342-2270

17.2 Any notice which is required to be given to TCN may be delivered by mail or facsimile.

PART 18. PENALTIES

18.1 Any person who contravenes any provisions of this Bylaw commits an offence and is liable on summary conviction to a fine not exceeding one thousand dollars ($1,000.00) or to imprisonment for a term not exceeding thirty (30) days or to both a fine and imprisonment.

PART 19. SEVERALABILITY

19.1 Should a Court determine that a provision of this Bylaw is invalid for any reason, the provision shall be severed from the Bylaw and the validity of the rest of the Bylaw shall not be affected.

PART 20. CONFLICT OF TERMS

20.1 If there is any inconsistency between this Bylaw and any other agreement, law, bylaw or policy, the terms of this Bylaw will prevail.

PART 21. CALCULATION OF TIME

21.1 Where there is a reference to a number of days or a number of days in between two events within this Bylaw, in calculating the number of days, the days on which the events happen are excluded and Saturdays and Sundays are included.

21.2 Where the time limited for the doing of an act under this Bylaw expires or falls on a Saturday or Sunday or a federal or provincial holiday, the act may be done on the next day that is not a Saturday, Sunday or holiday.

21.3 If the time for doing an act under this Bylaw is with respect to an act required in a business office, and falls or expires on a day when the office is not open during regular business hours, the time is extended to the next day that the office is open during regular business hours.

PART 22. AMENDMENTS

22.1 This Bylaw may only be amended by a quorum of Council at a duly convened Council meeting.

PART 23. DATE BYLAW COMES INTO FORCE

23.1 This Bylaw shall come into force when a copy of it is first published on TCN's Internet site, in the First Nations Gazette or in a newspaper that has general circulation on the Reserve, whichever the Council considers appropriate in the circumstances pursuant to section 86 of the *Indian Act* and the Council hereby confirms that any of these forms of publication are appropriate in the circumstance.

BE IT KNOWN that this Bylaw entitled the *Tataskweyak Cree Nation Community Protection Bylaw, 2017-02* is hereby enacted by a quorum of Council at a duly convened Council of the Tataskweyak Cree Nation held on ~~August~~ October 13, 2017.

Chief Doreen Spence

Councillor Sarah Cole

Councillor Gary Garson

Councillor Robert Garson

Councillor Nathan Neckoway

Councillor Leroy Spence

Councillor Robert Spence

Quorum of Council is four (4).

Schedule "A"

Reserves/Settlements/Villages

No.	Name	Location	Hectares
06461	SPLIT LAKE 171	104 KN NE/NE OF/DE THOMPSON	15928.40
06462	SPLIT LAKE 171A	TWP 83, RGES 8,9&10, TWP 84 RGES 8&9, EPM	2990.70
06463	SPLIT LAKE 171B	TWP 82, RGE 9, EPM	135.60

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WHEREAS the abuse of Intoxicants represents a major threat to the communal well-being of the Tataskweyak Cree Nation and to the lives of its Members, and has been demonstrated to be a major contributor to ill-health, social disorder and of breaches of the peace within the community;

AND WHEREAS the Council of the Tataskweyak Cree Nation wishes to take steps to curtail the abuse of Intoxicants in the community;

AND WHEREAS it is necessary for the Council of the Tataskweyak Cree Nation to take special measures which are sensitive to the community needs of the Tataskweyak Cree Nation, its location, and its unique history, traditions, and culture;

AND WHEREAS subsections 81(1), (a), (c), (d), (q) and (r) of the *Indian Act,* R.S.C. 1985, c. I-5, empower the Council of a Tataskweyak Cree Nation to make bylaws to provide for the health of residents, the observance of law and order, the prevention of disorderly conduct and nuisances, with respect to any matter arising out of or ancillary to the exercise of powers under section 81, and the imposition on summary conviction of a fine or imprisonment for violation thereof;

AND WHEREAS subsection 85.1(1) of the *Indian Act* authorizes the council of and to make bylaws:

(a) Prohibiting the sale, barter, supply or manufacture of intoxicants on the reserve of a band;
(b) Prohibiting any person from being intoxicated on the reserve;
(c) Prohibiting any person from having intoxicants in his/her possession on the reserve Lands; and
(d) Providing for exceptions to any of the prohibitions established pursuant to paragraph (b) or (c).

AND WHEREAS subsection 85.1(4) of the *Indian Act* provides that every person who contravenes a by-law made under this section is guilty of an offence and is liable on summary conviction, in the case of a bylaw made under paragraph 85.1(1)(a), to a fine of not more than $1,000 or to imprisonment for a term not exceeding six (6) months or to both; and in the case of a bylaw made under paragraph 85.1(1)(b) or paragraph 85.1(1)(c), to a fine of not more than $100 or to imprisonment for a term not exceeding three (3) months, or to both;

AND WHEREAS the Council of the Tataskweyak Cree Nation did enact the Intoxicants

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Bylaw on October 28, 1987 (the "1987 Intoxicants Bylaw"), and wishes to repeal the said 1987 Intoxicants Bylaw, and replace it with this bylaw.

AND WHERAS a majority of the electors of Tataskweyak Cree Nation who attended a special meeting of the Tataskweyak Cree Nation on May 8, 2017 called by the Tataskweyak Cree Nation Council for the purpose of considering the contents of this bylaw, assented to the contents of this bylaw;

NOW THEREFORE the Chief and Council of the Tataskweyak Cree Nation enacts the following bylaw.

1. SHORT TITLE

1.1. This bylaw may be cited as the "*Tataskweyak Cree Nation Intoxicant Bylaw*" (the "Bylaw").

2. DEFINITIONS

2.1. Unless otherwise stated, the following terms shall, for the purposes of this Bylaw, have the following respective meanings:

"**Enforcement Officer**" means any person or persons appointed by Chief and Council to administer and enforce the provisions of this Bylaw, and includes a First Nation Safety Officer, a member of the RCMP, police officer, police constable, peace officer or other person with responsibility of carrying out the provisions of this Bylaw for the purposes of maintaining law and order.

"**Intoxicant**", or "**Intoxicants**" means any substance, liquid or the vapours thereof which can be used to produce a state of intoxication, and includes, without limiting the foregoing:

a) alcohol, alcoholic, spirituous, vinous, fermented malt, or other intoxicating liquor or combination or liquors and mixed liquor a part of which is spirituous, vinous, fermented or otherwise intoxicating and all drinks and drinkable liquids and all preparations or mixtures capable of human consumption that are intoxicating;

b) homemade mixtures capable of producing a state of intoxication, and/or the yeast utilized to make such mixtures;

c) marijuana, hashish, or other cannabis preparations or derivatives; and

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d) a controlled substance as defined in the *Controlled Drugs and Substances Act*, S.C. 1996, c. 19, as amended or replaced from time to time.

"**Intoxication**" means being under the influence of, or in a state of impairment resulting from the use of an Intoxicant.

"**First Nation Safety Officer**" means a person appointed by the Band who is authorized to enforce TCN laws and bylaws pursuant to the Operating Agreement for First Nation Safety Officer Program for 2016-2017 and 2017-2018 (the "Operating Agreement").

"**Person**" means any person who is present on a Reserve, and includes members of Tataskweyak Cree Nation and persons who are not members of Tataskweyak Cree Nation.

"**Possession**" means "possession" within the meaning of subsection 4(3) of *the Criminal Code of Canada,* R.S.C. 1985, c C-46.

"**RCMP**" means the Royal Canadian Mounted Police.

"**Traffic**" means to:

a) manufacture an Intoxicant; or

b) to give, buy, sell, exchange or barter or trade an Intoxicant; or

c) to offer to give, sell, manufacture, barter or trade an Intoxicant.

"**TCN**" means the Tataskweyak Cree Nation.

"**Reserve**" means all those lands defined as a "reserve" within the meaning of the *Indian Act,* and set aside for the use and benefit of the Tataskweyak Cree Nation, including Split Lake 171, 171A, and 171B and any special reserves (see Schedule "A") and includes provincial access road 632 into Split Lake.

"**Residence**" means any building which is situated on Reserve and is in use as a residence of any person.

3. PROHIBITIONS

3.1. No Person shall be Intoxicated within the boundaries of a Reserve.

3.2. No Person shall be in Possession of an Intoxicant within the boundaries of a

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Reserve.

3.3. No Person shall Traffic or purchase an Intoxicant within the boundaries of a Reserve.

4. OFFENCES AND PENALTIES

4.1. Any person who **is Intoxicated** or in **possession of an Intoxicant** within the boundaries of a Reserve is guilty of an offence and is liable on summary conviction to a fine of not more than $100.00 or imprisonment for a period not exceeding three (3) months, or both.

4.2. Any person who,

a) manufactures an Intoxicant, or

b) Traffics in an Intoxicant, or

c) supplies an Intoxicant to a minor, or

d) is in possession of an Intoxicant for the purposes of Trafficking

within the boundaries of a Reserve is guilty of an offence and is liable on summary conviction to a fine of not more than $1000.00 or imprisonment for a period not exceeding six (6) months, or both.

4.3. No offence is committed against this Bylaw where the Intoxicant is used or intended to be used:

a) for lawful medicinal purposes in cases of sickness or accident;

b) for personal, domestic or commercial purposes that do not involve human consumption or involve producing a state of intoxication; or

c) for traditional, sacred or other similar purposes which do not involve producing a state of intoxication.

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5. ENFORCEMENT

5.1. This Bylaw is enforceable by any Enforcement Officer.

6. SEARCH AND SEIZURE POWERS

6.1. Where an Enforcement Officer has reasonable and probable grounds to believe that a person on a Reserve may be committing an offence against this or any other TCN bylaw or law, that Enforcement Officer may conduct a search of the person and any items immediately in their possession.

6.2. Every person entering or exiting the Reserve via automobile, boat or other vehicle or vessel shall, at that time, if requested by the Enforcement Officer, make a declaration as to whether they have in their possession any Intoxicant, whether on their person or among the luggage, bags, packages or other containers being brought to or removed from the Reserve.

6.3. Following a declaration under section 6.2, or a failure to declare under section 6.2, if an Enforcement Officer believes, on reasonable and probable grounds, that a person is contravening sections 3.1 or 3.2 of this Bylaw, that Enforcement Officer may:

a) Detain that person for a period of time sufficient to conduct a search for any Intoxicant; and

b) Detain the luggage, bags, packages or other containers being brought to or removed from the Reserve for a period of time sufficient to conduct a search for any Intoxicant.

6.4. The name of a person who is found to have an Intoxicant on their person after a search is conducted pursuant to this Bylaw shall be reported to the Chief and Council.

6.5. An Enforcement Officer may, without warrant, conduct a reasonable search of any Residence or building situated within the Reserve, including Tataskweyak Cree Nation band offices, where:

a) That Enforcement Officer has reasonable grounds to believe that an offence under this Bylaw has or will be, committed; and

b) That Enforcement Officer has prior approval from Chief and Council to

Tataskweyak Cree Nation

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conduct the search.

6.6. Whenever an Enforcement Officer believes on reasonable grounds that an offence pursuant to this Bylaw has been committed, they may seize all goods and chattels by means of or in relation to which he or she believes on reasonable grounds the offence was committed.

6.7. All goods and chattels seized pursuant to this Bylaw may be detained subject to the following restrictions:

a) In the case of an Intoxicant in liquid form, the good or chattel shall be the bottle or container holding the Intoxicant, and the Intoxicant itself shall be documented and dumped or otherwise disposed of in a safe manner;

b) In the case of an Intoxicant not in liquid form, the Intoxicant shall be documented and handed to a local RCMP at the earliest possible time, and

c) Such detention shall be for a period of no more than three (3) months following the day of seizure, unless proceedings are undertaken under the *Controlled Drugs and Substances Act* in respect of the offence, in which case the goods and chattels may be further detained until the proceedings are finally concluded.

6.8. An Enforcement Officer, when asked for the return of goods or chattels seized or detained, must return all goods and chattels that are not Intoxicants and have not been identified as a good suspected to relate to an offence under this Bylaw.

7. REPEAL

7.1. The Intoxicant Bylaw, passed the 28th day of October 1987, being a Bylaw to prohibit Intoxicants on the Reserve, is hereby repealed.

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8. COMING INTO FORCE

8.1. This Bylaw comes into force after it is executed by a quorum of Council and on the date that it is first published in the First Nations Gazette.

BE IT KNOWN that this Bylaw entitled *Tataskweyak Cree Nation Intoxicant Bylaw 2017-01* is hereby enacted by a quorum of Council at a duly convened Council meeting of the Tataskweyak Cree Nation held on May 2, 2017.

Chief Doreen Spence

Councillor Sarah Cole

Councillor Gary Garson

Councillor Robert Garson

Councillor Nathan Neckoway

Councillor Leroy Spence

Councillor Robert Spence

Quorum of Council is four (4).

Tataskweyak Cree Nation

Intoxicant Bylaw 2017-01

Schedule "A"

Reserves/Settlements/Villages

No.	Name	Location	Hectares
06461	SPLIT LAKE 171	104 KN NE/NE OF/DE THOMPSON	15928.40
06462	SPLIT LAKE 171A	TWP 83, RGES 8,9&10, TWP 84 RGES 8&9, EPM	2990.70
06463	SPLIT LAKE 171B	TWP 82, RGE 9, EPM	135.60

Quebec

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

Je, Ministre d'Affaires autochtones et du Nord canadien, PAR LA PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les Indiens, le règlement administratif, adopté par la Nation Innu de Takuaikan Uashat mak Mani-Utenam, dans la province de Québec, par une assemblée tenue le 31ème jour de janvier 2017.

- **Taux Annuel du Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-utenam – Numéro 2, 2017**

Daté à Ottawa, Ontario, le 7 jour de Avril, 2017.

Hon. Carolyn Bennett, M.D., C.P., députée

Canada

Innu Takuaikan
Uashat mak Mani Utenam

Résolution

N° consécutif
16|17|90

Date de l'assemblée d'où émane la résolution
2017.01.31

Province
Québec

N° de référence du dossier

TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE D'INNU TAKUAIKAN UASHAT MAK MANI-UTENAM – NUMÉRO 2, 2017

ATTENDU QU': Innu Takuaikan Uashat mak Mani-utenam (la « Bande ») a promulgué un *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QU': En vertu de l'article II (1) du *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-utenam*, il est nécessaire que Innu Takuaikan Uashat mak Mani-utenam promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR : JONATHAN ST-ONGE

APPUYÉ PAR : MIKE McKENZIE

ET RÉSOLU :

1) Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et

2) Qu'en vertu de l'application des articles II (1), II (2), II (3) du *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-utenam*, il est, par les présentes, établi, imposé et levé pour l'année 2017, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et

3) Que ce règlement administratif peut être cité comme étant « Les taux annuels du *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-Utenam numéro 2, 2017* »;

4) Ce règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Autochtones et Développement du Nord Canada.

Quorum 5

(Chef) (Vice-chef)

(Conseiller) (Conseiller) (Conseiller)

(Conseiller) (Conseiller) (Conseiller)

285, BOUL. DES MONTAGNAIS, C.P. 8060, SEPT-ÎLES QC G4R 4L9 - TÉL. : 418 962-0327 - FAX : 418 968-0837

ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2017
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	0.8333
		2. Services publics	2.9948
		3. Terrains non-aménagés	0.8333
		4. Industries principales	3.1986
		5. Industries légères	2.9948
		6. Entreprises	2.9948
		7. Terrains aménagés	0.8333
		8. Loisirs et but non-lucratif	0.8333
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	0.7924
		2. Services publics	2.9539
		3. Terrains non-aménagés	0.7924
		4. Industries principales	3.1579
		5. Industries légères	2.9539
		6. Entreprises	2.9539
		7. Terrains aménagés	0.7924
		8. Loisirs et but non-lucratif	0.7924